Public Accounts 2003/04

Consolidated Revenue Fund Supplementary Schedules

For the Fiscal Year Ended March 31, 2004

BRITISH COLUMBIA

Ministry of Finance
Office of the Comptroller General

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Province of British Columbia

For the Fiscal Year Ended
March 31, 2004

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National Library of Canada Cataloguing in Publication Data

British Columbia. Office of the Comptroller General.
Public accounts for the year ended . . . –2000/2001–

Annual.
Report year ends Mar. 31.
Continues: British Columbia. Ministry of Finance. Public accounts.
ISSN 1187–8657.
ISSN 1499–1659 = Public accounts–British Columbia.
Office of the Comptroller General

1. British Columbia – Appropriations and expenditures – Periodicals.
2. Revenue – British Columbia – Periodicals.
3. Finance, Public – British Columbia – Periodicals.
I. British Columbia. Ministry of Finance.
2. Title.

HJ13.B74352.4'09711'05 C2001–960204–9

Consolidated Revenue Fund
Supplementary Schedules
for the Fiscal Year Ended March 31, 2004
(Unaudited)

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Consolidated Revenue Fund
Schedule of Net Revenue by Source
for the Fiscal Years Ended March 31
(In Thousands—Unaudited)

	2000	2001	2002	2003	2004
	$	$	$	$	$
Taxation Revenue					
Personal income	5,824,468	5,962,653	5,375,000	4,154,000	4,877,917
Corporation income	939,120	1,054,558	1,522,356	612,424	775,743
Social service	3,337,720	3,616,568	3,535,275	3,770,163	3,966,273
Property	1,350,640	1,371,175	1,401,353	1,457,283	1,491,285
Fuel	469,874	442,823	398,231	393,343	461,641
Other	1,490,794	1,470,642	1,492,764	1,531,619	1,683,643
Commissions on collection of public funds	(24,266)	(23,590)	(36,314)	(31,869)	(29,413)
Valuation adjustments	(24,976)	(14,358)	(36,427)	(40,966)	(8,407)
	13,363,374	13,880,471	13,652,238	11,845,997	13,218,682
Contributions from the Federal Government					
Canada Health and Social Transfer	2,438,074	2,619,000	2,444,735	2,606,000	3,044,152
Federal equalization	125,286		158,732	543,000	(330,376)
Other contributions	123,849	132,548	131,081	127,365	272,979
	2,687,209	2,751,548	2,734,548	3,276,365	2,986,755
Natural Resource Revenue					
Petroleum, natural gas and minerals	716,637	1,901,394	1,352,258	1,566,669	2,086,780
Forests	1,392,126	1,152,625	1,109,123	1,323,510	1,007,071
Water and other	411,524	940,803	658,507	371,053	523,702
Commissions on collection of public funds	(1,059)	(1,097)	(1,063)	(1,065)	(948)
Valuation adjustments	(2,426)	(18,368)	(11,181)	(5,062)	(195)
	2,516,802	3,975,357	3,107,644	3,255,105	3,616,410
Other Revenue					
Medical Services Plan premiums	868,263	895,248	955,442	1,358,225	1,414,708
Motor vehicle licences and permits	335,446	342,370	346,356	355,113	365,665
Other fees and licences	364,019	333,169	341,095	338,803	373,429
Investment earnings	60,165	110,674	63,929	18,088	63,222
Miscellaneous	235,285	225,107	258,975	245,510	277,125
Asset dispositions	51,896	265	42,300	75	177
Commissions on collection of public funds	(17,002)	(7,624)	(11,056)	(13,553)	(17,772)
Valuation adjustments	(8,770)	(36,635)	(84,191)	(93,115)	(144,738)
	1,889,302	1,862,574	1,912,850	2,209,146	2,331,816
Contributions from Government Enterprises					
Taxpayer-supported Crown corporations and agencies					
British Columbia Buildings Corporation	71,000	50,200	15,134	14,120	17,991
Other	7,000	19,371	2,703	19,628	0
	78,000	69,571	17,837	33,748	17,991
Self-supported Crown corporations and agencies					
British Columbia Hydro and Power Authority	343,000	371,700	332,000	338,273	93,425
British Columbia Liquor Distribution Branch	617,387	642,425	636,100	654,217	723,547
British Columbia Lottery Corporation	415,967	413,672	448,757	488,754	534,486
Other		3,000	2,000	2,000	2,000
	1,376,354	1,430,797	1,418,857	1,483,244	1,353,458
Total contributions from government enterprises	1,454,354	1,500,368	1,436,694	1,516,992	1,371,449
Net Consolidated Revenue Fund revenue	21,911,041	23,970,318	22,843,974	22,103,605	23,525,112
Liquidation dividends			**255,736**		**509,423**
Revenue Collected for and Transferred to Crown Corporations, Agencies and Other Entities					
Transfers to BC Transportation Financing Authority	(176,499)	(202,130)	(194,575)	(222,220)	(415,548)
Transfers to Forest Renewal BC	(301,516)	(187,099)	(144,355)		
Greater Vancouver Transportation Authority (TransLink)	(181,822)	(173,095)	(200,622)	(249,642)	(258,056)
Transfers to other Crown corporations, agencies and entities	(259,576)	(280,138)	(298,900)	(318,359)	(237,946)
Total	**(919,413)**	**(842,462)**	**(838,452)**	**(790,221)**	**(911,550)**

Consolidated Revenue Fund
Schedule of Expense by Function
for the Fiscal Years Ended March 31
(In Thousands—Unaudited)

	2000	2001	2002	2003	2004
	$	$	$	$	$
Health					
Hospital and preventive care	5,085,370	5,623,767	6,393,901	6,740,096	6,905,429
Medical care	2,665,174	2,847,316	3,166,123	3,307,625	3,347,899
Other health	267,851	282,812	297,643	329,656	353,641
	8,018,395	8,753,895	9,857,667	10,377,377	10,606,969
Education					
Elementary and secondary	4,209,118	4,291,048	4,804,558	4,837,614	4,823,078
Post secondary	1,496,973	1,805,840	1,796,460	1,820,062	1,825,715
Other education	215,835	202,115	189,188	159,115	164,235
	5,921,926	6,299,003	6,790,206	6,816,791	6,813,028
Social Services					
Social assistance	1,961,723	2,052,523	2,060,238	1,987,311	1,787,389
Child welfare	1,018,974	1,042,418	1,183,374	988,093	911,750
Other social services	112,678	116,766	141,852	120,520	108,060
	3,093,375	3,211,707	3,385,464	3,095,924	2,807,199
Interest Expense					
Interest expense	834,900	888,871	761,377	710,599	738,430
Protection of Persons and Property					
Law enforcement	346,727	327,260	375,910	375,524	397,304
Police protection	160,925	175,104	197,316	228,953	244,798
Corrections	223,809	241,960	266,911	256,812	229,141
Other protection and regulations	296,630	275,056	262,354	243,131	296,998
	1,028,091	1,019,380	1,102,491	1,104,420	1,168,241
Transportation					
Road and air	468,705	447,375	493,684	489,831	474,486
Ferries	1,079,991				112,080
Public transit	148,564	163,917	207,118	260,628	232,655
	1,697,260	611,292	700,802	750,459	819,221
Natural Resources and Economic Development					
Forests (including fire suppression)	490,843	592,305	794,415	902,090	850,531
Minerals and mines	42,703	57,667	112,824	47,098	78,760
Environment and agriculture	225,547	252,186	316,565	321,203	280,540
Fish and game	20,867	27,695	17,820	4,226	4,696
Trade and industry	182,416	110,517	92,628	82,141	130,427
	962,376	1,040,370	1,334,252	1,356,758	1,344,954
Other					
Local government	127,364	122,047	168,868	178,408	196,614
Housing support	92,612	103,981	134,140	150,742	147,074
Recreation and culture	138,945	115,392	89,457	72,610	178,324
	358,921	341,420	392,465	401,760	522,012
General Government					
Legislature	33,813	34,577	38,944	37,502	41,151
Administration	212,264	230,051	334,780	339,633	286,428
	246,077	264,628	373,724	377,135	327,579
Total	**22,161,321**	**22,430,566**	**24,698,448**	**24,991,223**	**25,147,633**

Prior years' figures have been restated to conform with current classification.

Consolidated Revenue Fund
Schedule of Expense by Group Account Classification
for the Fiscal Year Ended March 31, 2004
(In Thousands—Unaudited)

Special Offices, Ministries and Other Appropriations	Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total
	$	$	$	$	$	$	$
Legislation	24,436	8,512		8,397	(194)		41,151
Officers of the Legislature	15,370	9,549	63	1		(2,323)	22,660
Office of the Premier	20,881	26,062	2,815	683	(177)	(662)	49,602
Advanced Education	14,723	112,278	1,679,461	162,076	272	(71,558)	1,897,252
Agriculture, Food and Fisheries	22,027	13,289	33,409	24,034		(13,593)	79,166
Attorney General	262,236	187,602	98,460	39,007	(46,175)	(21,321)	519,809
Children and Family Development	284,841	117,362	1,096,628	4,674	(1,877)	(71,437)	1,430,191
Community, Aboriginal and Women's Services	51,831	31,684	709,338	4,696	(3,584)	(43,354)	750,611
Education	20,561	252,031	4,201,246	325,601		(12,803)	4,786,636
Energy and Mines	24,613	17,731	43,427	1,146		(9,987)	76,930
Finance	37,920	26,539	15,870	7,710	(16,976)	(17,501)	53,562
Forests	237,643	589,275	10,368	29,539	(5,684)	(22,052)	839,089
Health Planning							0
Health Services	222,961	286,738	9,917,295	299,189	(148,281)	(125,024)	10,452,878
Human Resources	133,068	84,175	1,179,155	7,419	(203)	(9,577)	1,394,037
Management Services	556,155	239,455	1,889	74,672	(706,737)	(104,276)	61,158
Provincial Revenue	62,282	40,284	376	7,097	(12,656)	(48,602)	48,781
Public Safety and Solicitor General	166,423	117,579	533,829	(125)	(3,907)	(214,949)	598,850
Skills Development and Labour	31,588	12,762		72		(24,497)	19,925
Small Business and Economic Development	10,804	10,798	82,311	11,474	(164)	(536)	114,687
Sustainable Resource Management	62,748	46,887	4,752	386	(16,179)	(7,210)	91,384
Transportation	98,201	890,115	178,502	150,511	(9)	(497,797)	819,523
Water, Land and Air Protection	73,261	65,972	11,501	40,331	(35,034)	(26,781)	129,250
Management of Public Funds and Debt		566		2,347,695	(744,721)	(865,110)	738,430
Other Appropriations	90,851	93,898	81,128	224,736	(87,485)	(140,329)	262,799
Gross Expense	2,525,424	3,281,143	19,881,823	3,771,021	(1,829,771)	(2,351,279)	25,278,361
Restructuring exit expense	(78,310)	(49,837)	(2,581)				(130,728)
Inter–ministry recoveries	(404,918)	(367,573)	(3,707)	(1,053,573)	1,829,771		0
Total Consolidated Revenue Fund Expense—2003/04	**2,042,196**	**2,863,733**	**19,875,535**	**2,717,448**	**0**	**(2,351,279)**	**25,147,633**
Total Consolidated Revenue Fund Expense—2002/03	**1,970,245**	**2,489,727**	**19,702,593**	**3,007,720**	**0**	**(2,179,062)**	**24,991,223**

Schedule of Investment Portfolio
Pursuant to Section 44(3) of the *Financial Administration Act, 1996*
as at March 31, 2004

(In Thousands—Unaudited)

	2004		2003
	Total (amortized book cost) $	Total (market value) $	Total (amortized book cost) $
Obligations of or guaranteed by Canada	81,945	90,320	172,052
Obligations of or guaranteed by a province	953,205	1,014,431	937,606
Obligations of or guaranteed by savings institutions	46,795	46,795	30,114
Units in British Columbia Investment Management Corporation Pooled Investment Portfolio	2,480,881	2,713,846	3,046,964
	3,562,826	**3,865,392**	**4,186,736**

Schedule of Payments Made to Honour Guarantees
Pursuant to Section 74(3) of the *Financial Administration Act, 1996*
for the Fiscal Year Ended March 31, 2004
(In Thousands—Unaudited)

Description of Item	$
British Columbia Student Loan Program	
Various lending institutions	346
Mortgage Assistance Program	
BC Second Mortgage Program	27
Total: 2003/04	**373**
Total: 2002/03	**2,355**

Section 74(3) of the *Financial Administration Act, 1996* requires disclosure of payments made to honour guarantees and indemnities or to meet an obligation where the government has entered into an agreement to give a guarantee in connection with the issue or sale of securities. These payments are reflected in the main statements of the province.

Schedule of Obligations Under Capital Leases
Pursuant to Section 70(3) of the *Financial Administration Act, 1996*
for the Fiscal Year Ended March 31, 2004
(In Thousands—Unaudited)

	$
Total: 2003/04	**30,914**
Total: 2002/03	**41,453**

Section 70(3) of the *Financial Administration Act, 1996* requires disclosure of the financial obligations of the government under a lease when substantially all the risks and benefits of ownership of the property have been transferred to the government. These leases are reflected in the Public Accounts in accordance with the province's accounting policies.

Schedule of Payments Based on Contributions Pursuant to Section 25(1) of the *Financial Administration Act, 1996* for the Fiscal Year Ended March 31, 2004

(In Thousands—Unaudited)

Ministry/Agreement Description	$
ADVANCED EDUCATION	
Canada Millennium Scholarship Fund (CMS)	37,741
Canada Study Grants (CSG)	14,840
Canada/BC Regional Literacy Coordination	180
Special Investment Fund	102
	52,863
AGRICULTURE, FOOD AND FISHERIES	
Agricultural Policy Framework—Transition	6,456
Agriculture Stewardship Coordinators	36
Bovine Spongiform Encephalopathy (BSE)	4,435
Canada/BC Wildlife Damage Compensation Companion Program	836
Secondment to BC Investment Agriculture Foundation	36
Secondment to Land and Water British Columbia Inc	20
West Nile Virus Surveillance	47
	11,866
ATTORNEY GENERAL	
Air India Trial	7,153
Justice Services—Administration Support	39
Justice Services—Legal Aid	1,644
Truck Loggers Accord	1,300
Youth Criminal Justice Project	551
	10,687
CHILDREN AND FAMILY DEVELOPMENT	
Justice Canada	100
Canada Health and Social Transfer—Early Learning and Child Care	2,728
	2,828
COMMUNITY, ABORIGINAL AND WOMEN'S SERVICES	
Blade Runners	360
Canada Winter Games Society	146
Destination Aboriginal Tourism	400
Historic Places Initiative	789
	1,695
EDUCATION	
Canada Millennium Scholarship Foundation—Advancement Via Individual Determination (AVID) Program to BC Schools	426
Education Resource Acquisition Consortium	863
Essentials of Mathematics	214
French Translation of Essentials of Mathematics	245
Industry Canada Grassroots Project	14
Post Secondary Education in French Contract	250
	2,012

Schedule of Payments Based on Contributions Pursuant to Section 25(1) of the *Financial Administration Act, 1996* for the Fiscal Year Ended March 31, 2004

(In Thousands—Unaudited)

Ministry/Agreement Description	$
ENERGY AND MINES	
Aggregate Potential— Land Water British Columbia Inc.	2
Bowser Basin/Eskay TGI	127
Compilation and Analysis of Geochemical Sediment	6
Copper gold potential	2
Diamond potential in British Columbia	25
Efficient and Alternative Energy Program	23
Emeralds in British Columbia	13
Geological survey branch projects	8
Geological Survey of Canada	68
Geoscience Knowledge Network	10
Joint Emergency Preparedness Program (JEPP) Earthquake Hazard Mapping—Exploration Services	110
Management TGI	5
Map Place Mapping Tools	20
Oil and Gas Commission	8,487
Platinum Group Element	21
Publication costs for geological fieldwork	18
Regional geochemical survey archive sample-re-analysis	20
ROCA Mines Geoscience Partnership	12
Secondment to Federal Government	114
Sierra Yoyo Desan Road Project— BC Transportation Financing Authority	800
Toodoggone Targeted Geoscience Initiatives (TGI)	96
	9,987
FINANCE	
Health Cross Jurisdictional Labour Relational Database Initiative (HCJDB)	35
	35
HEALTH SERVICES	
BC Healthguide Program	520
Crohn's Disease Drug Review Committee	7
Deputy Ministers of Health Conference	5
Environmental scan of psychoactive substances	8
Health Canada Falls Prevention Initiative	25
Joint Emergency Preparedness Program	299
Primary Health Care	23
Primary Health Care Transition Fund	4,334
Provider Registry	371
Quantum Research Model	265
Rheumatoid Arthritis Drug Review Committee	30
Smallpox Emergency Response Plan	20
University of Victoria Canadian Addictions Survey	20
University of Victoria Heart Health	119
	6,046
HUMAN RESOURCES	
Stewart Fraser (Public Trustee)	24
	24
OFFICE OF THE PREMIER	
Official Languages Program	501
	501

Schedule of Payments Based on Contributions Pursuant to Section 25(1) of the *Financial Administration Act, 1996* for the Fiscal Year Ended March 31, 2004

(In Thousands—Unaudited)

Ministry/Agreement Description	$
PUBLIC SAFETY AND SOLICITOR GENERAL	
Air India Trial	353
First Nations Conference Phase 1	292
Native Courtworker Program	157
Police Services—Integrated Illegal Gaming	543
Police Services—Fetal Alcohol Spectrum Disorder (FASD) training	10
Keep of Prisoners	1,500
	2,855
SKILLS DEVELOPMENT AND LABOUR	
Workers Compensation Board (WCB) Contracts	2
	2
SMALL BUSINESS AND ECONOMIC DEVELOPMENT	
Northern Corridor project funds from Province of Alberta/Northern Alberta Development Council	50
Federal/Provincial/Territorial Minister's Reception funds from Industry Canada	4
Secondment to Canadian International Development Agency (CIDA)	16
Small Business Profile—Western Economic Diversification	13
	83
TRANSPORTATION	
Subsidy to BC Ferry Services Inc	23,975
	23,975
Total: 2003/04	**125,459**
Total: 2002/03	**83,994**

Section 25(1) of the *Financial Administration Act*, *1996* authorizes payments "where under an Act, agreement or undertaking:

(a) money is payable to the government, or

(b) money has been received by the government, for the purpose of or as a contribution towards expenditures . . . received by the government."

These payments are reflected in the main statements of the province.

Explanatory Note on Appropriations

The total appropriation amount presented includes the original estimate, statutory authorizations, contingency access and Supplementary Estimates.

Explanatory Notes on the Group Account Classifications

Operating Expenses

Salaries and Benefits

- *Base Salaries*—includes the cost of base salaries, overtime pay and lump sum payments for all permanent and temporary direct employees of the government.
- *Supplementary Salary Costs*—includes the cost of extra pay for certain types of work such as shift differential, premiums and allowances.
- *Employee Benefits*—includes the cost of employer contributions to employee benefit plans and pensions. Other benefits paid by the employer such as relocation and transfer expenses are also included.
- *Legislative Salaries and Indemnities*—includes the cost of the annual MLA indemnity and supplementary salaries as authorized under Section 4 of the *Legislative Assembly Allowances and Pension Act*. Salaries for the Officers of the Legislature are also included.

Operating Costs

- *Boards, Commissions and Courts—Fees and Expenses*—includes fees paid to board and commission members, juries and witnesses, and related travel and out–of–pocket expenses.
- *Public Servant Travel*—includes travel expenses of direct government employees and officials on government business including prescribed allowances.
- *Centralized Management Support Services*—includes central agency charges to ministries for services such as human resources, legal services, internal audit, payroll, corporate accounting system and common information technology services.
- *Professional Services*—includes fees and expenses for professional services rendered directly to government for: the provision of goods and services in the delivery of government programs; the provision of goods or services that are required by statute or legislation and are billed directly to the government; and the provision of goods or services that will assist in the development of policy and/or programs or improve/change the delivery of programs, such as management consulting services.
- *Information Systems—Operating*—includes all contract fees and costs related to data, voice, image and text processing operations and services such as data and word processing, data communications charges, supplies, repairs, maintenance and short–term rentals of information processing equipment.
- *Office and Business Expenses*—includes supplies and services required for the operation of offices.
- *Advertising and Publications*—includes costs associated with non–statutory advertising and general publications.
- *Statutory Advertising and Publications*—includes costs associated with special notices and publications required by statute and regulations.
- *Utilities, Materials, and Supplies*—includes the cost of services such as the supply of water and electricity, materials and supplies required for normal operation of government services and food for institutions.
- *Operating Equipment and Vehicles*—includes the costs associated with the repair and maintenance of government vehicles, and operating machinery and equipment.
- *Non–Capital Roads and Bridges*—includes highway costs recovered from the BC Transportation Financing Authority, costs for minor enhancements to capitalized infrastructure, as well as non–highway road costs.
- *Amortization*—includes the amortization of the cost of capital assets and prepaid capital advances over their useful lives.
- *Building Occupancy Charges*—includes payments to the British Columbia Buildings Corporation or the private sector, for the rental and maintenance of buildings and office accommodation, including tenant improvements that do not meet the criteria for capitalization.

Explanatory Notes on the Group Account Classifications—Continued

Government Transfers

- *Transfers—Grants*—includes discretionary grants to individuals, businesses, non–profit associations and others, where there are no contractual requirements.
- *Transfers—Entitlements*—includes non–discretionary payments to individuals, businesses or other entities, where eligible recipients must be paid under statute, formula or regulation, and where there are no ongoing contractual obligations.
- *Transfers—Agreements*—includes payments and reimbursements under contract, formal agreement or shared cost agreement to individuals, businesses or other entities for purposes specified in an agreement.

Other Expenses

- *Transfers Between Votes and Special Accounts*—includes transfers (payments) between a vote and a special account.
- *Interest on the Public Debt*—includes only interest payments on the direct provincial debt borrowed for government purposes.
- *Other Expenses*—includes expenses such as financing costs, valuation allowances and other expenses which cannot be reasonably allocated to another standard object of expense.

Internal Recoveries

- *Recoveries Between Votes and Special Accounts*—includes recoveries between a vote and a special account.
- *Recoveries Within the Consolidated Revenue Fund*—includes recoveries for the use of equipment or the provision of goods and services between ministries of the provincial government.

External Recoveries

- *Recoveries External to the Consolidated Revenue Fund*—includes costs and amounts recovered from government corporations and agencies; the offset for commissions paid for the collection of government revenues and accounts; and the write–off of uncollectible revenue related accounts.
- *Recoveries External to the Government Reporting Entity*—includes costs and amounts recovered from other governments and non–government organizations.

Capital Expenditures

- *Land*—includes the purchased or acquired value for parks and other recreation land and land directly associated with capitalized infrastructure (buildings, ferries and bridges); but does not include land held for resale.
- *Land Improvements*—includes the capital costs for improvements to dams and water management systems and recreation areas.
- *Buildings*—includes the purchase, construction or major improvement of buildings owned by the Consolidated Revenue Fund.
- *Specialized Equipment*—includes the purchase or capital lease cost of heavy equipment such as tractors, trailers and ambulances, as well as telecommunications relay towers and switching equipment.
- *Office Furniture and Equipment*—includes the cost or capital lease cost of office furniture and equipment.
- *Vehicles*—includes the purchase or capital lease cost of passenger, light truck and utility vehicles.
- *Information Systems*—includes the purchase or capital lease cost of mainframe and other systems hardware, software and related equipment.
- *Tenant Improvements*—includes the cost or capital lease cost of improvements to leased space.
- *Roads*—includes the capital costs for construction or major improvements of roads, highways, bridges and ferries.
- *Other*—includes capital expenditures which cannot be reasonably allocated to another standard object of capital expenditure.

Consolidated Revenue Fund
Schedule of Voted Appropriations by Ministry
for the Fiscal Year Ended March 31, 2004

Vote No.	Description	Estimated Voted Expense	Other Authorizations[1]	Total Authorizations	Total Actual Expense[2]	Net Under (Over)
		$	$	$	$	$
	Legislation					
01	Legislation	42,955		42,955	41,151	1,804
	Officers of the Legislature					
02	Auditor General	7,901		7,901	7,554	347
03	Conflict of Interest Commissioner	292		292	247	45
04	Elections BC	7,509	259	7,768	7,768	0
05	Information and Privacy Commissioner	1,972	274	2,246	2,028	218
06	Ombudsman	4,050		4,050	4,050	0
07	Police Complaint Commissioner	985		985	978	7
	Office of the Premier					
08	Office of the Premier	52,270		52,270	49,602	2,668
	Ministry of Advanced Education					
09	Ministry Operations	1,899,007		1,899,007	1,897,276	1,731
	Ministry of Agriculture, Food and Fisheries					
10	Ministry Operations	49,133	27,300	76,433	76,423	10
	Ministry of Attorney General					
11	Ministry Operations	379,990		379,990	379,990	0
12	Treaty Negotiations Office	34,665		34,665	29,582	5,083
13	Judiciary	51,636		51,636	50,849	787
14	Statutory Services	28,700	5,592	34,292	34,292	0
22	British Columbia Utilities Commission transferred from Energy and Mines	0	1	1	(8)	9
	Ministry of Children and Family Development					
15	Ministry Operations	1,451,472		1,451,472	1,430,191	21,281
	Ministry of Community, Aboriginal and Women's Services					
16	Ministry Operations	642,998	72,000	714,998	714,998	0
17	Royal British Columbia Museum	12,751		12,751	12,751	0
	Ministry of Small Business and Economic Development					
18	Ministry Operations	113,206		113,206	113,206	0

Consolidated Revenue Fund
Schedule of Voted Appropriations by Ministry
for the Fiscal Year Ended March 31, 2004

Vote No.	Description	Estimated Voted Expense	Other Authorizations[1]	Total Authorizations	Total Actual Expense[2]	Net Under (Over)
		$	$	$	$	$
	Ministry of Education					
19	Ministry Operations	4,859,939		4,859,939	4,786,636	73,303
	Ministry of Energy and Mines					
20	Ministry Operations	32,390		32,390	32,390	0
21	Contracts and Funding Arrangements	24,240		24,240	24,240	0
22	British Columbia Utilities Commission Transferred to Attorney General	1	(1)	0		0
	Ministry of Finance					
23	Ministry Operations	39,249		39,249	38,148	1,101
24	Public Sector Employers' Council	14,812		14,812	14,807	5
	Ministry of Forests					
25	Ministry Operations	312,230	315,450	627,680	627,680	0
26	Forest Investment	110,000		110,000	109,374	626
	Ministry of Health Planning					
27	Ministry Operations transferred to Health Services	17,069	(17,069)	0	0	0
28	Vital Statistics transferred to Health Services	7,085	(7,085)	0	0	0
	Ministry of Health Services					
29	Ministry Operations	10,038,097	319,390	10,357,487	10,282,728	74,759
27	Ministry Operations transferred from Health Planning	0	17,069	17,069	16,202	867
28	Vital Statistics transferred from Health Planning	0	7,085	7,085	6,688	397
	Ministry of Human Resources					
30	Ministry Operations	1,417,493		1,417,493	1,394,037	23,456
	Ministry of Management Services					
31	Ministry Operations	38,218		38,218	38,218	0
32	Public Service Employee Relations Commission	8,461		8,461	8,461	0
	Ministry of Provincial Revenue					
33	Ministry Operations	49,617		49,617	48,781	836
	Ministry of Public Safety and Solicitor General					
34	Ministry Operations	480,862		480,862	480,862	0
35	Statutory Services	16,957	70,506	87,463	87,463	0

Consolidated Revenue Fund
Schedule of Voted Appropriations by Ministry
for the Fiscal Year Ended March 31, 2004

Vote No.	Description	Estimated Voted Expense	Other Authorizations[1]	Total Authorizations	Total Actual Expense[2]	Net Under (Over)
		$	$	$	$	$
	Ministry of Skills Development and Labour					
36	Ministry Operations	25,637		25,637	19,925	5,712
	Ministry of Sustainable Resource Management					
37	Ministry Operations	90,001		90,001	89,121	880
38	Agricultural Land Commission	2,296		2,296	2,263	33
	Ministry of Transportation					
39	Ministry Operations	834,366		834,366	819,523	14,843
	Ministry of Water, Land and Air Protection					
40	Ministry Operations	98,712		98,712	97,415	1,297
	Management of Public Funds and Debt					
41	Management of Public Funds and Debt	926,000		926,000	738,430	187,570
	Other Appropriations					
42	Contingencies (All Ministries) and New Programs	170,000		170,000	107,258	62,742
43	Government Restructuring (All Ministries)	190,000		190,000	167,843	22,157
44	BC Family Bonus	85,000		85,000	80,259	4,741
45	Citizens' Assembly	1,500		1,500	1,500	0
46	Commissions on Collection of Public Funds and Allowances for Doubtful Revenue Accounts	1		1		1
47	Environmental Assessment Office	2,897		2,897	2,853	44
48	Environmental Appeal Board and Forest Appeals Commission	1,895		1,895	1,183	712
49	Forest Practices Board	4,344		4,344	4,226	118
	Total Voted Expense	**24,680,861**	**810,771**	**25,491,632**	**24,981,442**	**510,190**

[1] For a breakdown of the Other Authorizations refer to the Ministerial Appropriations.

[2] This schedule differs from other Operating Expenses schedules and statements. Amounts for Votes as voted on in the Legislative Assembly are compared against spending for the votes in this schedule. Special Accounts spending and other Statutory Appropriations spending are not included in this schedule unless the Statutory Appropriation was applied to a vote. All amounts that are part of the Contingencies (All Ministries) and New Programs Vote are showing as part Contingencies and New Programs vote whereas in other schedules the budget is reallocated to the program to show total spending for that program.

Legislation—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Members' Services	18,968,000		18,968,000
Caucus Support Services	3,869,000		3,869,000
Office of the Speaker	353,000		353,000
Clerk of the House	10,466,000		10,466,000
Sergeant-At Arms	3,529,000		3,529,000
Hansard	3,475,000		3,475,000
Legislative Library	2,295,000		2,295,000
Total Expense	**42,955,000**	**0**	**42,955,000**

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Actual Expenses by Group Account Classification

Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Net Under (Over)
$	$	$	$	$	$	$	$
10,863,127	370,213		8,344,630			19,577,970	(609,970)
3,285,451	551,180		(1,066)			3,835,565	33,435
266,461	37,330		4,607			308,398	44,602
2,994,991	6,152,691		45,080	(194,215)		8,998,547	1,467,453
3,040,192	240,020		1,193			3,281,405	247,595
2,220,453	731,777		2,649			2,954,879	520,121
1,765,111	429,373		4			2,194,488	100,512
24,435,786	**8,512,584**	**0**	**8,397,097**	**(194,215)**	**0**	**41,151,252**	**1,803,748**

Officers of the Legislature—(Unaudited)

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Auditor General	7,901,000		7,901,000
Conflict of Interest Commissioner	292,000		292,000
Elections BC	7,509,000	259,110	7,768,110
Information and Privacy Commissioner	1,972,000	274,000	2,246,000
Ombudsman	4,050,000	35,511	4,085,511
Police Complaint Commissioner	985,000		985,000
Total Expense	**22,709,000**	**568,621**	**23,277,621**
Breakdown of Other Authorizations—			
Contingencies (All Ministries) and New Programs	35,511		
Supplementary Estimates No. 2	274,000		
Statutory Appropriation—within Vote	259,110		
	568,621		

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Actual Expenses by Group Account Classification

Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
7,259,335	2,554,478	63,000			(2,323,305)	7,553,508	347,492
203,405	43,844		127			247,376	44,624
2,651,368	5,115,422		1,320			7,768,110	0
1,405,719	621,746					2,027,465	218,535
3,123,619	961,892					4,085,511	0
726,102	251,921					978,023	6,977
15,369,548	**9,549,303**	**63,000**	**1,447**	**0**	**(2,323,305)**	**22,659,993**	**617,628**

Office of the Premier—(Unaudited)

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Intergovernmental Relations Secretariat			
Voted Appropriation			
Intergovernmental Relations Secretariat	**2,480,000**		**2,480,000**
Crown Agencies Secretariat			
Voted Appropriation			
Crown Agencies Secretariat	**2,478,000**		**2,478,000**
Public Affairs Bureau			
Voted Appropriation			
Public Affairs Bureau	**40,629,000**		**40,629,000**
Executive and Support Services			
Voted Appropriations			
Premier's Office	2,818,000		2,818,000
Executive Operations	3,865,000		3,865,000
	6,683,000	**0**	**6,683,000**
Statutory—			
Payments Based on Contributions			**0**
Total Expense	**52,270,000**	**0**	**52,270,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
1,635,885	**590,841**	**95,312**	**29,618**	**(177,347)**	**(8,866)**	**2,165,443**	**314,557**
1,416,404	**794,468**		**62,833**			**2,273,705**	**204,295**
13,557,049	**23,222,629**	**2,551,500**	**306,365**		**(151,613)**	**39,485,930**	**1,143,070**
1,923,364	440,768		115,792			2,479,924	338,076
2,129,241	910,324		157,379			3,196,944	668,056
4,052,605	**1,351,092**	**0**	**273,171**	**0**	**0**	**5,676,868**	**1,006,132**
219,309	**102,455**	**168,318**	**10,800**		**(500,882)**	**0**	**0**
20,881,252	**26,061,485**	**2,815,130**	**682,787**	**(177,347)**	**(661,361)**	**49,601,946**	**2,668,054**

Ministry of Advanced Education—(Unaudited)

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Educational Institutions and Organizations			
Voted Appropriation			
Educational Institutions and Organizations	**1,400,805,000**		**1,400,805,000**
Industry Training and Apprenticeship			
Voted Appropriation			
Industry Training and Apprenticeship Programs	73,781,000		73,781,000
Statutory Appropriation			
Industry Training and Apprenticeship Special Account	78,438,000	4,972,291	83,410,291
Transfer from the Ministry Operations Vote to the Industry Training and Apprenticeship Special Account	(78,438,000)		(78,438,000)
Transfer from the Industry Training and Apprenticeship Special Account to the General Account		(4,972,291)	(4,972,291)
	0	0	0
	73,781,000	**0**	**73,781,000**
Student Financial Assistance Programs			
Voted Appropriation			
Student Financial Assistance Programs	**165,429,000**		**165,429,000**
Debt Service Costs and Amortization of Prepaid Capital Advances			
Voted Appropriations			
Debt Service Costs	142,300,000		142,300,000
Amortization of Prepaid Capital Advances	94,200,000		94,200,000
	236,500,000	**0**	**236,500,000**
Executive and Support Services			
Voted Appropriations			
Minister's Office	435,000		435,000
Program Management	22,057,000		22,057,000
	22,492,000	**0**	**22,492,000**
Statutory—			
Payments Based on Contributions			**0**
Total Expense	**1,899,007,000**	**0**	**1,899,007,000**
Breakdown of Other Authorizations—			
Statutory Appropriation—Special Account	4,972,291		
Inter-account transfer	(4,972,291)		
	0		

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Actual Expenses by Group Account Classification

Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
		1,445,740,767	**1,495,684**	**272,000**	**(13,000,000)**	**1,434,508,451**	**(33,703,451)**
		21,044,000	50,558,670			71,602,670	2,178,330
1,627,861	926,752	51,624,464	4,972,694		(2,317)	59,149,454	24,260,837
			(54,200,670)			(54,200,670)	(24,237,330)
			(4,972,291)			(4,972,291)	0
1,627,861	926,752	51,624,464	(54,200,267)	0	(2,317)	(23,507)	23,507
1,627,861	**926,752**	**72,668,464**	**(3,641,597)**	**0**	**(2,317)**	**71,579,163**	**2,201,837**
	875,466	**107,785,921**	**39,281,236**		**(5,628,274)**	**142,314,349**	**23,114,651**
			120,847,456			120,847,456	21,452,544
	106,933,999					106,933,999	(12,733,999)
0	**106,933,999**	**0**	**120,847,456**	**0**	**0**	**227,781,455**	**8,718,545**
274,631	95,216		18,145			387,992	47,008
12,708,134	3,343,657	617,938	4,075,094		(64,268)	20,680,555	1,376,445
12,982,765	**3,438,873**	**617,938**	**4,093,239**	**0**	**(64,268)**	**21,068,547**	**1,423,453**
112,164	**102,740**	**52,648,015**			**(52,862,919)**	**0**	**0**
14,722,790	**112,277,830**	**1,679,461,105**	**162,076,018**	**272,000**	**(71,557,778)**	**1,897,251,965**	**1,755,035**

Ministry of Agriculture, Food and Fisheries—(Unaudited)

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Industry Competitiveness			
Voted Appropriation			
Industry Competitiveness	**4,604,000**		**4,604,000**
Fisheries and Aquaculture Management			
Voted Appropriation			
Fisheries and Aquaculture Management	**5,146,000**		**5,146,000**
Food Safety and Quality			
Voted Appropriation			
Food Safety and Quality	**6,189,000**		**6,189,000**
Environmental Sustainability and Resource Development			
Voted Appropriation			
Environmental Sustainability and Resource Development	**7,466,000**		**7,466,000**
Risk Management			
Voted Appropriations			
National Safety Net Programs	15,335,000	30,012,842	45,347,842
BC Marketing Board	994,000		994,000
	16,329,000	30,012,842	46,341,842
Statutory Appropriation			
Livestock Protection Special Account	20,000		20,000
	16,349,000	**30,012,842**	**46,361,842**
Executive and Support Services			
Voted Appropriations			
Minister's Office	390,000		390,000
Corporate Services	9,009,000		9,009,000
	9,399,000	**0**	**9,399,000**
Statutory—			
Payments Based on Contributions			**0**
Cattle (Horned) Act		**22,475**	**22,475**
Total Expense	**49,153,000**	**30,035,317**	**79,188,317**
Breakdown of Other Authorizations—			
Supplementary Estimates No. 3	27,300,000		
Contingencies (All Ministries) and New Programs	2,712,842		
Statutory Appropriation	22,475		
	30,035,317		

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Actual Expenses by Group Account Classification

Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
3,002,783	**1,153,991**	**659,942**	**27,087**		**(18,079)**	**4,825,724**	**(221,724)**
2,909,327	**1,454,080**	**835,525**	**133,193**			**5,332,125**	**(186,125)**
3,651,269	**1,805,997**	**380,500**	**256**		**(50,000)**	**5,788,022**	**400,978**
5,163,927	**2,257,027**	**51,800**	**73**			**7,472,827**	**(6,827)**
1,825,220	1,564,878	24,759,142	18,854,279		(1,570,796)	45,432,723	(84,881)
378,812	546,860					925,672	68,328
2,204,032	2,111,738	24,759,142	18,854,279	0	(1,570,796)	46,358,395	(16,553)
	794	6,682				7,476	12,524
2,204,032	**2,112,532**	**24,765,824**	**18,854,279**	**0**	**(1,570,796)**	**46,365,871**	**(4,029)**
278,691	71,425		13,500			363,616	26,384
4,665,331	4,324,175	3,000	90,623		(87,947)	8,995,182	13,818
4,944,022	**4,395,600**	**3,000**	**104,123**	**0**	**(87,947)**	**9,358,798**	**40,202**
151,911	**109,272**	**6,690,091**	**4,914,895**		**(11,866,169)**	**0**	**0**
		22,475				**22,475**	**0**
22,027,271	13,288,499	33,409,157	24,033,906	0	(13,592,991)	79,165,842	22,475

Ministry of Attorney General—(Unaudited)

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Court Services			
Voted Appropriations			
Registry and Trial Support	105,100,000	2,188,000	107,288,000
Security and Escorts	30,197,000		30,197,000
	135,297,000	**2,188,000**	**137,485,000**
Legal Services			
Voted Appropriation			
Legal Services	**15,505,000**		**15,505,000**
Prosecution Services			
Voted Appropriation			
Prosecution Services	**77,839,000**	**2,951,271**	**80,790,271**
Justice Services			
Voted Appropriation			
Justice Services	**91,232,000**	**5,491,000**	**96,723,000**
Executive and Support Services			
Voted Appropriations			
Minister's Office	666,000		666,000
Corporate Services	45,405,000	3,648,688	49,053,688
Agencies, Boards and Commissions	14,046,000		14,046,000
	60,117,000	**3,648,688**	**63,765,688**
Treaty Negotiations Office			
Voted Appropriations			
Negotiations	19,964,000		19,964,000
Treaty Settlement and Implementation Costs	4,701,000		4,701,000
Economic Measures	10,000,000		10,000,000
	34,665,000	**0**	**34,665,000**
Judiciary			
Voted Appropriations			
Superior Courts	11,922,000		11,922,000
Provincial Courts	39,714,000		39,714,000
	51,636,000	**0**	**51,636,000**
Statutory Services			
Voted Appropriation			
Crown Proceeding Act	**28,700,000**	**5,591,448**	**34,291,448**
Public Guardian and Trustee of British Columbia			
Statutory Appropriation			
Public Guardian and Trustee of British Columbia Special Account	17,351,000		17,351,000
Transfer from Ministry Operations Vote to the Public Guardian and Public Guardian and Trustee of British Columbia Special Account	(6,497,000)		(6,497,000)
	10,854,000	**0**	**10,854,000**
Statutory—			
Payments Based on Contributions			0
British Columbia Utilities Commission (Transfer from Energy and Mines)			
Voted Appropriation			
British Columbia Utilitiles Commission		1,000	1,000
Total Expense	**505,845,000**	**19,871,407**	**525,716,407**
Breakdown of Other Authorizations—			
Government Reorganization	1,000		
Contingencies (All Ministries) and New Programs	14,278,959		
Statutory Appropriation—within Vote	5,591,448		
	19,871,407		

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Actual Expenses by Group Account Classification

Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
44,870,098	62,800,652	26,200	123,367	(6,165)	(429,060)	107,385,092	(97,092)
25,884,663	5,728,851	1,000	98,820	(623)	(605,160)	31,107,551	(910,551)
70,754,761	**68,529,503**	**27,200**	**222,187**	**(6,788)**	**(1,034,220)**	**138,492,643**	**(1,007,643)**
27,125,009	**34,805,475**	**125**	**335,122**	**(43,612,097)**	**(1,409,930)**	**17,243,704**	**(1,738,704)**
62,452,394	**19,262,971**		**942,968**	**(2,556,074)**	**(104,815)**	**79,997,444**	**792,827**
9,734,166	**10,299,540**	**77,066,268**	**15,318**		**(1,779,985)**	**95,335,307**	**1,387,693**
346,646	84,642		23,743			455,031	210,969
17,390,715	29,590,933	521,095	130,553		(116,622)	47,516,674	1,537,014
4,163,451	2,809,126	1,857,106	6,497,257		(98,784)	15,228,156	(1,182,156)
21,900,812	**32,484,701**	**2,378,201**	**6,651,553**	**0**	**(215,406)**	**63,199,861**	**565,827**
7,894,889	2,571,820	7,940,220			(5,964)	18,400,965	1,563,035
	5,284	3,675	2,451,353		(8,425)	2,451,887	2,249,113
		8,729,320				8,729,320	1,270,680
7,894,889	**2,577,104**	**16,673,215**	**2,451,353**	**0**	**(14,389)**	**29,582,172**	**5,082,828**
9,419,899	2,518,800		413			11,939,112	(17,112)
34,853,496	3,839,176	212,587	4,548			38,909,807	804,193
44,273,395	**6,357,976**	**212,587**	**4,961**	**0**	**0**	**50,848,919**	**787,081**
			34,291,448			**34,291,448**	**0**
12,998,214	5,397,362	97,500	588,679		(1,758,764)	17,322,991	28,009
			(6,497,000)			(6,497,000)	0
12,998,214	**5,397,362**	**97,500**	**(5,908,321)**	**0**	**(1,758,764)**	**10,825,991**	**28,009**
2,753,892	**6,178,167**	**1,755,100**			**(10,687,159)**	**0**	**0**
2,348,773	**1,709,351**	**250,000**	**751**		**(4,316,926)**	**(8,051)**	**9,051**
262,236,305	**187,602,150**	**98,460,196**	**39,007,340**	**(46,174,959)**	**(21,321,594)**	**519,809,438**	**5,906,969**

Ministry of Children and Family Development—(Unaudited)

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Community Living Services			
Voted Appropriation			
Community Living Services	**553,300,000**		**553,300,000**
Child and Family Development			
Voted Appropriation			
Child and Family Development	**769,507,000**		**769,507,000**
Provincial Services			
Voted Appropriation			
Provincial Services	**110,082,000**		**110,082,000**
Executive and Support Services			
Voted Appropriations			
Minister's Office	730,000		730,000
Corporate Services	17,853,000		17,853,000
	18,583,000	**0**	**18,583,000**
Statutory—			
Payments Based on Contributions			**0**
Total Expense	**1,451,472,000**	**0**	**1,451,472,000**

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Actual Expenses by Group Account Classification

Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
23,159,333	**9,014,831**	**552,219,916**	**296,493**		**(5,593,587)**	**579,096,986**	**(25,796,986)**
209,963,562	**88,372,327**	**498,434,525**	**1,202,581**	**(1,870,547)**	**(59,166,203)**	**736,936,245**	**32,570,755**
43,378,488	**14,019,277**	**43,478,899**	**57,825**	**(6,121)**	**(3,847,077)**	**97,081,291**	**13,000,709**
493,382	112,344		32,445			638,171	91,829
7,846,203	5,843,614	(333,975)	3,084,485		(1,669)	16,438,658	1,414,342
8,339,585	**5,955,958**	**(333,975)**	**3,116,930**	**0**	**(1,669)**	**17,076,829**	**1,506,171**
		2,828,106			**(2,828,106)**	**0**	**0**
284,840,968	**117,362,393**	**1,096,627,471**	**4,673,829**	**(1,876,668)**	**(71,436,642)**	**1,430,191,351**	**21,280,649**

Ministry of Community, Aboriginal and Women's Services—(Unaudited)

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Local Government			
Voted Appropriations			
Local Government Services	5,313,000		5,313,000
Local Government and Library Services Transfers	130,911,000	12,706,028	143,617,028
Community Transition and Adjustment	2,400,000		2,400,000
University Endowment Lands	4,238,000		4,238,000
	142,862,000	12,706,028	155,568,028
Statutory Appropriation			
University Endowment Lands Administration Special Account	3,142,000	441,439	3,583,439
	146,004,000	**13,147,467**	**159,151,467**
Housing and Building			
Voted Appropriation			
Housing and Building	**147,595,000**		**147,595,000**
Women's Services and Child Care			
Voted Appropriations			
Women's Services	51,298,000		51,298,000
Child Care Services	184,282,000		184,282,000
	235,580,000	**0**	**235,580,000**
Culture, Heritage and Sport			
Voted Appropriations			
Culture and British Columbia Arts Council	13,437,000		13,437,000
Heritage	7,327,000		7,327,000
Sport	8,639,000		8,639,000
	29,403,000	0	29,403,000
Statutory Appropriations			
Olympic Arts Fund Special Account	483,000		483,000
Physical Fitness and Amateur Sports Fund Special Account	2,215,000		2,215,000
	2,698,000	0	2,698,000
	32,101,000	**0**	**32,101,000**
Safety and Standards			
Voted Appropriation			
Safety and Standards	**21,011,000**		**21,011,000**
Aboriginal, Multiculturalism and Immigration			
Voted Appropriations			
Aboriginal Directorate	3,158,000		3,158,000
Multiculturalism and Immigration Services	9,330,000		9,330,000
	12,488,000	0	12,488,000
Statutory Appropriation			
First Citizens' Fund Special Account	3,962,000		3,962,000
	16,450,000	**0**	**16,450,000**
2010 Winter Olympics Bid Secretariat and Community Initiatives			
Voted Appropriations			
2010 Winter Olympics Bid Secretariat	38,490,000	72,000,000	110,490,000
Community Initiatives and Vancouver Agreement	2,040,000		2,040,000
	40,530,000	**72,000,000**	**112,530,000**
Executive and Support Services			
Voted Appropriations			
Minister's Office	1,132,000		1,132,000
Corporate Services	12,397,000		12,397,000
	13,529,000	**0**	**13,529,000**

Actual Expenses by Group Account Classification

Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
5,109,082	1,336,201	202,403	57,836		(62,590)	6,642,932	(1,329,932)
589,573	82,314	186,961,139			(19,804,465)	167,828,561	(24,211,533)
124,590	655	1,067,082				1,192,327	1,207,673
1,068,245	2,757,623	4,300,085	12,663	(3,583,439)		4,555,177	(317,177)
6,891,490	4,176,793	192,530,709	70,499	(3,583,439)	(19,867,055)	180,218,997	(24,650,969)
			3,583,439			3,583,439	0
6,891,490	**4,176,793**	**192,530,709**	**3,653,938**	**(3,583,439)**	**(19,867,055)**	**183,802,436**	**(24,650,969)**
1,638,777	**543,653**	**144,798,403**	**92,727**			**147,073,560**	**521,440**
1,938,579	328,913	35,082,657	35,242			37,385,391	13,912,609
8,646,096	5,228,553	146,517,414	222,791			160,614,854	23,667,146
10,584,675	**5,557,466**	**181,600,071**	**258,033**	**0**	**0**	**198,000,245**	**37,579,755**
1,035,756	711,284	13,588,478	18,737			15,354,255	(1,917,255)
2,859,456	3,958,407	5,377,111	32,247		(821,453)	11,405,768	(4,078,768)
961,863	297,507	11,097,009				12,356,379	(3,717,379)
4,857,075	4,967,198	30,062,598	50,984	0	(821,453)	39,116,402	(9,713,402)
	55,000	400,000				455,000	28,000
		2,190,200				2,190,200	24,800
0	55,000	2,590,200	0	0	0	2,645,200	52,800
4,857,075	**5,022,198**	**32,652,798**	**50,984**	**0**	**(821,453)**	**41,761,602**	**(9,660,602)**
16,416,213	**6,776,176**	**1,627,483**	**383,367**			**25,203,239**	**(4,192,239)**
944,522	402,255	1,669,967				3,016,744	141,256
3,021,266	1,220,133	26,680,482	52,080		(20,970,469)	10,003,492	(673,492)
3,965,788	1,622,388	28,350,449	52,080	0	(20,970,469)	13,020,236	(532,236)
	170,465	3,757,313				3,927,778	34,222
3,965,788	**1,792,853**	**32,107,762**	**52,080**	**0**	**(20,970,469)**	**16,948,014**	**(498,014)**
684,878	649,222	109,384,051	2,602			110,720,753	(230,753)
448,774	441,057	968,900	801			1,859,532	180,468
1,133,652	**1,090,279**	**110,352,951**	**3,403**	**0**	**0**	**112,580,285**	**(50,285)**
662,991	218,245		44,100			925,336	206,664
5,513,348	5,885,048	10,390	157,210		(268)	11,565,728	831,272
6,176,339	**6,103,293**	**10,390**	**201,310**	**0**	**(268)**	**12,491,064**	**1,037,936**

Ministry of Community, Aboriginal and Women's Services—(Unaudited)—Continued

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Royal British Columbia Museum			
Voted Appropriation			
Royal British Columbia Museum	**12,751,000**		**12,751,000**
Statutory—			
Payments Based on Contributions			**0**
Special Accounts Funding		**19,500,000**	**19,500,000**
Transfer from the General Account to the First Citizens' Fund Special Account		**(9,000,000)**	**(9,000,000)**
Transfer from the General Account to the Physical Fitness and Amateur Sports Fund Special Account		**(5,500,000)**	**(5,500,000)**
Transfer from the General Account to the Olympic Arts Fund Special Account		**(5,000,000)**	**(5,000,000)**
Total Expense	**665,551,000**	**85,147,467**	**750,698,467**
Breakdown of Other Authorizations—			
Contingencies (All Ministries) and New Programs	13,147,467		
Supplementary Estimates No. 4	72,000,000		
Statutory Appropriation	19,500,000		
Inter–account transfers	(19,500,000)		
	85,147,467		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
		12,751,000				12,751,000	0
166,704	621,740	906,100			(1,694,544)	0	0
			19,500,000			19,500,000	0
			(9,000,000)			(9,000,000)	0
			(5,500,000)			(5,500,000)	0
			(5,000,000)			(5,000,000)	0
51,830,713	31,684,451	709,337,667	4,695,842	(3,583,439)	(43,353,789)	750,611,445	87,022

Ministry of Education—(Unaudited)

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Public Schools			
Voted Appropriation			
Public Schools	**4,075,817,000**		**4,075,817,000**
Independent Schools			
Voted Appropriation			
Independent Schools	**167,349,000**		**167,349,000**
Debt Service and Amortization			
Voted Appropriations			
Debt Service Costs	359,000,000		359,000,000
Amortization of Prepaid Capital Advances	210,434,000		210,434,000
	569,434,000	**0**	**569,434,000**
Management Services			
Voted Appropriation			
Management Services	**17,375,000**		**17,375,000**
Executive and Support Services			
Voted Appropriations			
Minister's Office	489,000		489,000
K-12 Education Programs	29,475,000		29,475,000
	29,964,000	**0**	**29,964,000**
Statutory—			
Payments Based on Contributions			**0**
Total Expense	**4,859,939,000**	**0**	**4,859,939,000**

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Actual Expenses by Group Account Classification

Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
29,643	**3,312,510**	**4,033,597,729**			**(8,973,086)**	**4,027,966,796**	**47,850,204**
		165,387,035				**165,387,035**	**1,961,965**
			325,376,060			325,376,060	33,623,940
	220,011,529				(117,101)	219,894,428	(9,460,428)
0	**220,011,529**	0	**325,376,060**	0	**(117,101)**	**545,270,488**	**24,163,512**
6,208,122	**11,547,236**		**126,281**		**(723,476)**	**17,158,163**	**216,837**
300,293	92,342		18,000			410,635	78,365
14,022,879	16,861,876	454,218	81,061		(976,849)	30,443,185	(968,185)
14,323,172	**16,954,218**	**454,218**	**99,061**	0	**(976,849)**	**30,853,820**	**(889,820)**
	204,748	**1,807,433**			**(2,012,181)**	**0**	**0**
20,560,937	**252,030,241**	**4,201,246,415**	**325,601,402**	0	**(12,802,693)**	**4,786,636,302**	**73,302,698**

Ministry of Energy and Mines—(Unaudited)

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Resource Development			
Voted Appropriation			
Resource Development	**14,309,000**	**4,401,588**	**18,710,588**
Policy and Legislation			
Voted Appropriation			
Policy and Legislation	**3,717,000**	**782,451**	**4,499,451**
Mining			
Voted Appropriation			
Mining	**4,526,000**		**4,526,000**
Executive and Support Services			
Voted Appropriations			
Minister's Office	481,000		481,000
Corporate Services	3,717,000		3,717,000
Offshore Oil and Gas	5,640,000		5,640,000
	9,838,000	**0**	**9,838,000**
Contracts and Funding Arrangements			
Voted Appropriations			
Resource Revenue Sharing Agreements	2,500,000	1,054,610	3,554,610
Columbia Basin Trust	2,000,000		2,000,000
Vancouver Island Natural Gas Pipeline Agreement	19,740,000	14,060,878	33,800,878
	24,240,000	**15,115,488**	**39,355,488**
British Columbia Utilities Commission			
Voted Appropriation			
British Columbia Utilitiles Commission	**1,000**	**(1,000)**	**0**
Statutory—			
Payments Based on Contributions			**0**
Total Expense	**56,631,000**	**20,298,527**	**76,929,527**
Breakdown of Other Authorizations—			
Government Reorganization	(1,000)		
Contingencies (All Ministries) and New Programs	20,299,527		
	20,298,527		

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Actual Expenses by Group Account Classification

Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
8,265,252	**10,033,891**	**1,126,875**	**1,069,075**			**20,495,093**	**(1,784,505)**
2,617,131	**1,132,351**	**991,764**				**4,741,246**	**(241,795)**
2,786,784	**918,599**					**3,705,383**	**820,617**
290,422	156,253		20,100			466,775	14,225
941,537	2,883,330	1,500	56,918			3,883,285	(166,285)
1,114,290	1,374,404	1,793,563				4,282,257	1,357,743
2,346,249	**4,413,987**	**1,795,063**	**77,018**	0	0	**8,632,317**	**1,205,683**
		3,554,610				3,554,610	0
		2,000,000				2,000,000	0
		33,800,878				33,800,878	0
0	0	**39,355,488**	0	0	0	**39,355,488**	**0**
						0	**0**
8,597,427	1,232,811	157,100			(9,987,338)	0	0
24,612,843	17,731,639	43,426,290	1,146,093	0	(9,987,338)	76,929,527	0

Ministry of Finance—(Unaudited)

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Financial and Economic Performance and Analysis			
Voted Appropriation			
Treasury Board Staff Operations	**6,482,000**		**6,482,000**
Financial Governance, Accounting and Reporting			
Voted Appropriations			
Comptroller General Operations	6,251,000		6,251,000
Internal Audit and Advisory Services	1,000		1,000
	6,252,000	0	6,252,000
Statutory Appropriation			
Unclaimed Property Special Account	809,000		809,000
	7,061,000	**0**	**7,061,000**
Treasury			
Voted Appropriation			
Provincial Treasury Operations	1,000		1,000
Statutory Appropriation			
Provincial Treasury Revenue Program Special Account		9,792,321	9,792,321
Transfer from the Provincial Treasury Revenue Program Special Account to the General Account		(9,792,321)	(9,792,321)
	0	0	0
	1,000	**0**	**1,000**
Financial and Corporate Sector Services			
Voted Appropriations			
Financial and Corporate Sector Policy	859,000		859,000
Financial Institutions Commission	1,000		1,000
Registries	7,192,000		7,192,000
	8,052,000	**0**	**8,052,000**
Executive and Support Services			
Voted Appropriations			
Minister's Office	529,000		529,000
Corporate Services	17,933,000		17,933,000
	18,462,000	**0**	**18,462,000**
Public Sector Employers' Council			
Voted Appropriations			
Public Sector Employers' Council	1,939,000		1,939,000
Employer Associations	12,873,000		12,873,000
	14,812,000	**0**	**14,812,000**
Contingencies (All Ministries) and New Programs			
Agreement with the Municipality of Whistler		**558,069**	**558,069**
Statutory—			
Payments Based on Contributions			**0**
Dissolution of BC Ferry Corporation Shares		**1**	**1**
Total Expense	**54,870,000**	**558,070**	**55,428,070**
Breakdown of Other Authorizations—			
Contingencies (All Ministries) and New Programs	558,069		
Statutory Appropriation	1		
Statutory Appropriation—Special Account	9,792,321		
Inter–account transfer	(9,792,321)		
	558,070		

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Actual Expenses by Group Account Classification

Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
4,955,463	**1,353,903**	**(119)**	**9,609**		**(6,363)**	**6,312,493**	**169,507**
4,081,452	1,261,250		652,356	(217,500)		5,777,558	473,442
3,801,896	909,959		500	(4,579,246)	(131,020)	2,089	(1,089)
7,883,348	2,171,209	0	652,856	(4,796,746)	(131,020)	5,779,647	472,353
39,930	3,410		6,264			49,604	759,396
7,923,278	**2,174,619**	**0**	**659,120**	**(4,796,746)**	**(131,020)**	**5,829,251**	**1,231,749**
5,598,987	4,021,225		6,030,691	(8,205,339)	(7,445,564)	0	1,000
			9,792,321			9,792,321	0
			(9,792,321)			(9,792,321)	0
0	0	0	0	0	0	0	0
5,598,987	**4,021,225**	**0**	**6,030,691**	**(8,205,339)**	**(7,445,564)**	**0**	**1,000**
608,164	192,119		12,926			813,209	45,791
5,803,441	2,046,801		469,974		(8,320,216)	0	1,000
4,330,534	3,626,231	48,000	54,910		(1,096,407)	6,963,268	228,732
10,742,139	**5,865,151**	**48,000**	**537,810**	**0**	**(9,416,623)**	**7,776,477**	**275,523**
355,765	89,435		20,897			466,097	62,903
7,050,474	12,295,548	2,391,000	451,273	(3,974,096)	(401,539)	17,812,660	120,340
7,406,239	**12,384,983**	**2,391,000**	**472,170**	**(3,974,096)**	**(401,539)**	**18,278,757**	**183,243**
1,293,783	704,681		865		(65,342)	1,933,987	5,013
		12,873,000				12,873,000	0
1,293,783	**704,681**	**12,873,000**	**865**	**0**	**(65,342)**	**14,806,987**	**5,013**
		558,069				**558,069**	**0**
	34,561				**(34,561)**	**0**	**0**
			1			**1**	**0**
37,919,889	**26,539,123**	**15,869,950**	**7,710,266**	**(16,976,181)**	**(17,501,012)**	**53,562,035**	**1,866,035**

Ministry of Forests—(Unaudited)

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Forest Protection			
Voted Appropriations			
Direct Fire	55,380,000	315,450,230	370,830,230
Fire Preparedness	37,161,000		37,161,000
Forest Health	7,725,000		7,725,000
	100,266,000	**315,450,230**	**415,716,230**
Stewardship of Forest Resources			
Voted Appropriation			
Stewardship of Forest Resources	46,392,000		46,392,000
Statutory Appropriations			
Forest Stand Management Fund Special Account	1,490,000		1,490,000
South Moresby Forest Replacement Special Account	3,000,000		3,000,000
	4,490,000	0	4,490,000
	50,882,000	**0**	**50,882,000**
Pricing and Selling Timber			
Voted Appropriation			
Pricing and Selling Timber	**70,600,000**		**70,600,000**
Compliance and Enforcement			
Voted Appropriation			
Compliance and Enforcement	**30,048,000**		**30,048,000**
Executive and Support Services			
Voted Appropriations			
Minister's Office	618,000		618,000
Corporate Governance	49,306,000		49,306,000
First Nations' Participation	15,000,000		15,000,000
	64,924,000	**0**	**64,924,000**
Forest Investment			
Voted Appropriation			
Forest Investment	**110,000,000**		**110,000,000**
BC Timber Sales			
Statutory Appropriation			
BC Timber Sales Special Account	138,179,000	47,468,245	185,647,245
Transfer from the BC Timber Sales Special Account to the General Account		(101,181,291)	(101,181,291)
	138,179,000	**(53,713,046)**	**84,465,954**
Contingencies (All Ministries) and New Programs			
Voted Appropriation			
Interest liability – Protected Areas Forest Compensation Act		**16,000,000**	**16,000,000**
Statutory—			
Interest on Revenue Refunds		**257**	**257**
Total Expense	**564,899,000**	**277,737,441**	**842,636,441**
Breakdown of Other Authorizations—			
Contingencies (All Ministries) and New Programs	16,000,000		
Statutory Appropriation—within Vote	315,450,487		
Statutory Appropriation—Special Account	47,468,245		
Inter–account transfer	(101,181,291)		
	277,737,441		

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Actual Expenses by Group Account Classification

Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
42,785,962	335,052,178	5,273	13,812	(24,682)	(3,798,737)	374,033,806	(3,203,576)
26,915,915	26,057,887	1,028,088	47,323	(1,333,182)	(11,197,341)	41,518,690	(4,357,690)
286,359	2,881,734					3,168,093	4,556,907
69,988,236	**363,991,799**	**1,033,361**	**61,135**	**(1,357,864)**	**(14,996,078)**	**418,720,589**	**(3,004,359)**
27,837,035	15,292,973	298,795	51,066	(3,019,307)	(1,789,045)	38,671,517	7,720,483
137,100	1,253,124			94,895		1,485,119	4,881
3,500	79,223					82,723	2,917,277
140,600	1,332,347	0	0	94,895	0	1,567,842	2,922,158
27,977,635	**16,625,320**	**298,795**	**51,066**	**(2,924,412)**	**(1,789,045)**	**40,239,359**	**10,642,641**
43,754,281	**26,676,296**	**400,728**	**104,114**	**(67,243)**		**70,868,176**	**(268,176)**
19,989,031	**7,269,451**		**48,792**			**27,307,274**	**2,740,726**
309,311	157,404		20,700			487,415	130,585
33,962,168	30,368,301	182,613	223,653	(1,244,878)	(1,207,431)	62,284,426	(12,978,426)
1,350,000	40,582	7,950,251				9,340,833	5,659,167
35,621,479	**30,566,287**	**8,132,864**	**244,353**	**(1,244,878)**	**(1,207,431)**	**72,112,674**	**(7,188,674)**
5,454,235	**98,749,794**	**501,875**	**8,727,517**		**(4,059,244)**	**109,374,177**	**625,823**
34,858,668	45,395,464	61	105,482,820	(89,768)		185,647,245	0
			(101,181,291)			(101,181,291)	0
34,858,668	**45,395,464**	**61**	**4,301,529**	**(89,768)**	**0**	**84,465,954**	**0**
			16,000,000			**16,000,000**	**0**
			257			**257**	**0**
237,643,565	**589,274,411**	**10,367,684**	**29,538,763**	**(5,684,165)**	**(22,051,798)**	**839,088,460**	**3,547,981**

Ministry of Health Planning—(Unaudited)

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Stewardship and Corporate Management			
Voted Appropriations			
Minister's Office	467,000	(467,000)	0
Program Management and Corporate Services	16,602,000	(16,602,000)	0
	17,069,000	**(17,069,000)**	**0**
Services Delivered by Ministry			
Voted Appropriation			
Vital Statistics	**7,085,000**	**(7,085,000)**	**0**
Total Expense	**24,154,000**	**(24,154,000)**	**0**
Breakdown of Other Authorizations—			
Government Reorganization	(24,154,000)		
	(24,154,000)		

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Actual Expenses by Group Account Classification

Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
						0	0
0	0	0	0	0	0	0	0

Ministry of Health Services—(Unaudited)

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Services Delivered by Partners			
Voted Appropriations			
Regional Health Sector Funding	6,419,004,000	190,000,000	6,609,004,000
Medical Services Plan	2,551,892,000		2,551,892,000
Pharmacare	614,014,000	129,400,000	743,414,000
Debt Service Costs	172,300,000		172,300,000
Amortization of Prepaid Capital Advances	133,100,000		133,100,000
	9,890,310,000	319,400,000	10,209,710,000
Statutory Appropriation			
Medical and Health Care Services Special Account		305,363	305,363
Transfer from the Medical and Health Special Account to the General Account		(305,363)	(305,363)
	0	0	0
	9,890,310,000	**319,400,000**	**10,209,710,000**
Services Delivered by Ministry			
Voted Appropriations			
Emergency Health Services	190,540,000		190,540,000
Health Benefits Operations	13,594,000		13,594,000
	204,134,000	**0**	**204,134,000**
Recoveries from Health Special Account			
Voted Appropriation			
Recoveries from Health Special Account	(147,250,000)	(9,662)	(147,259,662)
Statutory Appropriation			
Health Special Account	147,250,000	9,662	147,259,662
	0	**0**	**0**
Stewardship and Corporate Management			
Voted Appropriations			
Minister's Office	1,042,000		1,042,000
Program Management and Corporate Services	89,861,000		89,861,000
	90,903,000	**0**	**90,903,000**
Statutory—			
Payments Based on Contributions			0
Stewardship and Corporate Management (Transfer from Health Planning)			
Voted Appropriations			
Minister's Office		467,000	467,000
Program Management and Corporate Services		16,602,000	16,602,000
	0	**17,069,000**	**17,069,000**
Services Delivered by Ministry (Transfer from Health Planning)			
Voted Appropriation			
Vital Statistics		**7,085,000**	**7,085,000**
Total Expense	**10,185,347,000**	**343,554,000**	**10,528,901,000**
Breakdown of Other Authorizations—			
Government Reorganization	24,154,000		
Supplementary Estimates–Supply Act, 2003–2004	319,400,000		
Statutory Appropriation—within Vote	(9,662)		
Statutory Appropriation—Special Account	315,025		
Inter–account transfer	(305,363)		
	343,554,000		

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Actual Expenses by Group Account Classification

Salaries nd Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
1,102,592	8,648,513	6,574,463,734			(37,237,577)	6,546,977,262	62,026,738
981,332	1,876,403	2,615,627,590	656,267		(79,416,827)	2,539,724,765	12,167,235
1,583,337	4,165,299	716,837,198				722,585,834	20,828,166
			150,917,098			150,917,098	21,382,902
	132,491,121					132,491,121	608,879
3,667,261	147,181,336	9,906,928,522	151,573,365	0	(116,654,404)	10,092,696,080	117,013,920
			305,363			305,363	0
			(305,363)			(305,363)	0
0	0	0	0	0	0	0	0
3,667,261	**147,181,336**	**9,906,928,522**	**151,573,365**	**0**	**(116,654,404)**	**10,092,696,080**	**117,013,920**
156,559,169	65,763,851	571,178	27,454	(478,375)	(806,358)	221,636,919	(31,096,919)
12,517,505	3,465,456	1,659,069	70,284		(766,282)	16,946,032	(3,352,032)
169,076,674	**69,229,307**	**2,230,247**	**97,738**	**(478,375)**	**(1,572,640)**	**238,582,951**	**(34,448,951)**
				(147,259,662)		(147,259,662)	0
			147,259,662			147,259,662	0
0	**0**	**0**	**147,259,662**	**(147,259,662)**	**0**	**0**	**0**
736,004	122,862		46,800			905,666	136,334
35,163,132	61,962,443	674,848	177,198	0	(174,902)	97,802,719	(7,941,719)
35,899,136	**62,085,305**	**674,848**	**223,998**	**0**	**(174,902)**	**98,708,385**	**(7,805,385)**
	1,115,821	**4,930,082**			**(6,045,903)**	**0**	**0**
212,433	69,144		10,800			292,377	174,623
9,296,928	4,292,433	2,394,089	984		(75,000)	15,909,434	692,566
9,509,361	**4,361,577**	**2,394,089**	**11,784**	**0**	**(75,000)**	**16,201,811**	**867,189**
4,808,417	**2,764,620**	**137,414**	**22,166**	**(543,387)**	**(501,093)**	**6,688,137**	**396,863**
222,960,849	**286,737,966**	**9,917,295,202**	**299,188,713**	**(148,281,424)**	**(125,023,942)**	**10,452,877,364**	**76,023,636**

Ministry of Human Resources—(Unaudited)

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Employment Programs			
Voted Appropriation			
Employment Programs	**110,108,000**		**110,108,000**
Temporary Assistance			
Voted Appropriation			
Temporary Assistance	**451,252,000**		**451,252,000**
Continuous Assistance			
Voted Appropriation			
Continuous Assistance	**444,350,000**		**444,350,000**
Supplementary Assistance			
Voted Appropriation			
Supplementary Assistance	**195,786,000**		**195,786,000**
Employment and Assistance Appeal Tribunal			
Voted Appropriation			
Employment and Assistance Appeal Tribunal	**2,417,000**		**2,417,000**
Executive and Support Services			
Voted Appropriations			
Minister's Office	371,000		371,000
Corporate Services	41,546,000		41,546,000
Service Delivery	171,663,000		171,663,000
	213,580,000	**0**	**213,580,000**
Statutory—			
Payments Based on Contributions			**0**
Total Expense	**1,417,493,000**	**0**	**1,417,493,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
13,564		**85,146,909**			**(3,126,822)**	**82,033,651**	**28,074,349**
	20	**379,361,946**	**2,944,713**		**(1,543,141)**	**380,763,538**	**70,488,462**
		545,783,032			**(1,126,389)**	**544,656,643**	**(100,306,643)**
	4,163,776	**168,487,831**	**2,418,048**		**(3,746,644)**	**171,323,011**	**24,462,989**
735,097	**493,355**	**319,806**				**1,548,258**	**868,742**
277,023	50,556		18,487			346,066	24,934
19,077,556	18,526,424	666	1,085,007	(202,751)	(10,377)	38,476,525	3,069,475
112,965,077	60,940,026	31,256	953,209			174,889,568	(3,226,568)
132,319,656	**79,517,006**	**31,922**	**2,056,703**	**(202,751)**	**(10,377)**	**213,712,159**	**(132,159)**
		23,666			**(23,666)**	**0**	**0**
133,068,317	**84,174,157**	**1,179,155,112**	**7,419,464**	**(202,751)**	**(9,577,039)**	**1,394,037,260**	**23,455,740**

Ministry of Management Services—(Unaudited)

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Governance and Integration			
Voted Appropriations			
Telecommunciations	2,303,000		2,303,000
Chief Information Office Operations	2,086,000		2,086,000
	4,389,000	**0**	**4,389,000**
Results Management Office			
Voted Appropriation			
E-Government Initiatives	**1,000**	**2,124,072**	**2,125,072**
Service and Channel Integration			
Voted Appropriations			
Government Agents	21,110,000		21,110,000
Corporate and Information Programs	6,548,000		6,548,000
	27,658,000	**0**	**27,658,000**
BC Shared Services Agency			
Voted Appropriations			
Corporate Applications	3,110,000	791,099	3,901,099
Corporate Procurement Services	2,097,000	305,861	2,402,861
Procurement and Supply Services	1,000	347,694	348,694
Common IT Services	1,000		1,000
Finance Services	1,000		1,000
	5,210,000	**1,444,654**	**6,654,654**
Executive and Support Services			
Voted Appropriations			
Minister's Office	420,000		420,000
Corporate Services	540,000	3,235,224	3,775,224
	960,000	**3,235,224**	**4,195,224**
HR Governance and Strategy			
Voted Appropriations			
Corporate HR Strategy and Planning	2,357,000		2,357,000
Employee Relations	3,725,000		3,725,000
Office of the Merit Commissioner	219,000		219,000
	6,301,000	**0**	**6,301,000**
HR Client Services			
Voted Appropriations			
Regional Operations	1,000		1,000
Employee Learning	1,257,000		1,257,000
	1,258,000	**0**	**1,258,000**
Pension, Employee Benefits and Corporate Programs			
Voted Appropriations			
Provincial Pensions	99,833,000		99,833,000
Miscellaneous Statutory Items	7,000,000		7,000,000
Canada Pension	48,645,000		48,645,000
Members of the Legislative Assembly Superannuation	600,000		600,000
Death and Retiring Benefits	1,820,000	4,325,039	6,145,039
Extended Health and Dental Benefits	42,190,000		42,190,000
Group Insurance	4,500,000		4,500,000
Medical Services Plan	29,200,000		29,200,000
Long Term Disability	38,110,000		38,110,000
Employment Insurance	27,904,000		27,904,000
Workers Compensation	11,000,000		11,000,000
Employee and Family Assistance Program Administration	1,034,000		1,034,000
Other Benefits	35,789,000		35,789,000
Internal Recoveries	(347,624,000)		(347,624,000)
	1,000	**4,325,039**	**4,326,039**

Actual Expenses by Group Account Classification

Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
845,433	353,270	1,080,410	424			2,279,537	23,463
861,389	747,777	10,929	21,315			1,641,410	444,590
1,706,822	**1,101,047**	**1,091,339**	**21,739**	**0**	**0**	**3,920,947**	**468,053**
568,124	**4,652,839**		**163,928**	**(3,236,419)**	**(23,400)**	**2,125,072**	**0**
15,378,232	6,788,242		388,431	(861,883)	(712,752)	20,980,270	129,730
6,378,751	8,735,647		84,020	(5,913,231)	(3,715,716)	5,569,471	978,529
21,756,983	**15,523,889**	**0**	**472,451**	**(6,775,114)**	**(4,428,468)**	**26,549,741**	**1,108,259**
2,014,959	2,115,629			(218,181)	(11,308)	3,901,099	0
2,246,739	3,067,860		41,198	(2,841,326)	(111,610)	2,402,861	0
20,947,291	15,122,477		60,819,380	(66,552,906)	(29,987,547)	348,695	(1)
45,666,830	154,358,529	38	919,334	(164,897,293)	(36,314,098)	(266,660)	267,660
16,675,755	21,298,271		407,775	(38,714,882)	(199,234)	(532,315)	533,315
87,551,574	**195,962,766**	**38**	**62,187,687**	**(273,224,588)**	**(66,623,797)**	**5,853,680**	**800,974**
226,777	43,448		18,129			288,354	131,646
6,893,789	1,532,174	25,000	278,036	(2,444,843)		6,284,156	(2,508,932)
7,120,566	**1,575,622**	**25,000**	**296,165**	**(2,444,843)**	**0**	**6,572,510**	**(2,377,286)**
2,202,395	1,549,320	22,500	3,216	(414,906)		3,362,525	(1,005,525)
2,236,403	688,410		3,157			2,927,970	797,030
143,733	107,043		312			251,088	(32,088)
4,582,531	**2,344,773**	**22,500**	**6,685**	**(414,906)**	**0**	**6,541,583**	**(240,583)**
14,727,109	3,458,499		26,064	(19,035,188)	(351,023)	(1,174,539)	1,175,539
1,097,779	1,015,757			(1,447,521)		666,015	590,985
15,824,888	**4,474,256**	**0**	**26,064**	**(20,482,709)**	**(351,023)**	**(508,524)**	**1,766,524**
105,588,671						105,588,671	(5,755,671)
11,769,791						11,769,791	(4,769,791)
55,559,192						55,559,192	(6,914,192)
						0	600,000
31,373,419	301				(157,527)	31,216,193	(25,071,154)
63,199,324				(70,523)	(18,284,782)	44,844,019	(2,654,019)
11,055,000				(19,671)	(5,018,560)	6,016,769	(1,516,769)
24,566,751					(35,074)	24,531,677	4,668,323
36,150,000					(25,674)	36,124,326	1,985,674
30,716,159						30,716,159	(2,812,159)
12,575,822					(1,627,778)	10,948,044	51,956
1,137,985					(207,748)	930,237	103,763
31,694,587	9,973,840	750,000	11,489,445	(8,390)	(15,495)	53,883,987	(18,094,987)
			6,067	(399,544,389)	(7,476,775)	(407,015,097)	59,391,097
415,386,701	**9,974,141**	**750,000**	**11,495,512**	**(399,642,973)**	**(32,849,413)**	**5,113,968**	**(787,929)**

Ministry of Management Services—(Unaudited)—Continued

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
HR Executive and Support Services			
Voted Appropriations			
Office of the Commissioner	378,000		378,000
Information Management Branch	1,000		1,000
Corporate Services	522,000		522,000
	901,000	**0**	**901,000**
Contingencies (All Ministries) and New Programs			
Alternative service delivery project secretariat		**3,349,609**	**3,349,609**
Total Expense	**46,679,000**	**14,478,598**	**61,157,598**
Breakdown of Other Authorizations—			
Contingencies (All Ministries) and New Programs	14,478,598		
	14,478,598		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
325,825	121,130		334			447,289	(69,289)
118,501	93,493			(195,756)		16,238	(15,238)
927,127	566,582		835	(319,059)		1,175,485	(653,485)
1,371,453	781,205	0	1,169	(514,815)	0	1,639,012	(738,012)
285,058	**3,064,551**					**3,349,609**	**0**
556,154,700	**239,455,089**	**1,888,877**	**74,671,400**	**(706,736,367)**	**(104,276,101)**	**61,157,598**	**0**

Ministry of Provincial Revenue—(Unaudited)

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Tax Administration and Collection			
Voted Appropriation			
Tax Administration and Collection	**2,625,000**		**2,625,000**
Debt Administration and Collection and Home Owner Grant			
Voted Appropriation			
Debt Administration and Collection	1,000		1,000
Statutory Appropriation			
Provincial Home Acquisition Special Account	25,000	482,884,675	482,909,675
Transfer from the Provincial Home Acquisition Special Account to the General Account		(482,909,628)	(482,909,628)
	25,000	(24,953)	47
	26,000	**(24,953)**	**1,047**
Executive and Support Services			
Voted Appropriations			
Minister's Office	430,000		430,000
Strategic Inititiatives and Administration	46,561,000		46,561,000
	46,991,000	**0**	**46,991,000**
Total Expense	**49,642,000**	**(24,953)**	**49,617,047**
Breakdown of Other Authorizations—			
Statutory Appropriation—Special Account	482,884,675		
Inter–account transfer	(482,909,628)		
	(24,953)		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
42,074,820	**3,951,984**	**375,761**	**3,287,393**		**(47,212,000)**	**2,477,958**	**147,042**
5,899,191	4,097,933	975	3,159,217	(12,656,073)		501,243	(500,243)
			482,909,675			482,909,675	0
			(482,909,628)			(482,909,628)	0
0	0	0	47	0	0	47	0
5,899,191	**4,097,933**	**975**	**3,159,264**	**(12,656,073)**	**0**	**501,290**	**(500,243)**
277,457	53,137		18,000			348,594	81,406
14,030,431	32,181,015		631,991		(1,390,293)	45,453,144	1,107,856
14,307,888	**32,234,152**	**0**	**649,991**	**0**	**(1,390,293)**	**45,801,738**	**1,189,262**
62,281,899	**40,284,069**	**376,736**	**7,096,648**	**(12,656,073)**	**(48,602,293)**	**48,780,986**	**836,061**

Ministry of Public Safety and Solicitor General—(Unaudited)

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Corrections			
Voted Appropriations			
Adult Custody	146,585,000		146,585,000
Community Corrections	41,812,000		41,812,000
	188,397,000	**0**	**188,397,000**
Policing and Community Safety			
Voted Appropriations			
Police Services	196,006,000	20,118,000	216,124,000
Security Programs	2,262,000		2,262,000
Provincial Emergency Program	6,455,000		6,455,000
Coroners Service	8,247,000		8,247,000
Victims Services	21,994,000		21,994,000
Community Programs	4,091,000		4,091,000
	239,055,000	**20,118,000**	**259,173,000**
Compliance and Consumer Services			
Voted Appropriations			
Office of the Superintendent of Motor Vehicles	6,399,000		6,399,000
Commercial Vehicle Safety and Enforcement	19,007,000		19,007,000
Residential Tenancy	7,290,000		7,290,000
Consumers Services	2,135,000		2,135,000
Film Classification	1,187,000		1,187,000
	36,018,000	**0**	**36,018,000**
Gaming Policy and Enforcement			
Voted Appropriations			
Gaming Policy and Enforcement Operations	15,392,000		15,392,000
Distribution of Gaming Proceeds	1,000		1,000
	15,393,000	**0**	**15,393,000**
Liquor Control and Licensing			
Voted Appropriation			
Liquor Control and Licensing	**1,000**		**1,000**
Executive and Support Services			
Voted Appropriations			
Minister's Office	480,000		480,000
Corporate Services	510,000	2,807,313	3,317,313
Agencies, Boards and Commissions	1,008,000		1,008,000
	1,998,000	**2,807,313**	**4,805,313**
Statutory Services			
Voted Appropriation			
Emergency Program Act	16,957,000	70,506,063	87,463,063
Statutory Appropriations			
Inmate Work Program Special Account	1,540,000		1,540,000
Transfer from the General Account to the Inmate Work Program Special Account		(694,634)	(694,634)
Victims of Crime Act Special Account	7,325,000		7,325,000
	8,865,000	(694,634)	8,170,366
	25,822,000	**69,811,429**	**95,633,429**
Statutory—			
Payments Based on Contributions			**0**
Total Expense	**506,684,000**	**92,736,742**	**599,420,742**
Breakdown of Other Authorizations—			
Contingencies (All Ministries) and New Programs	22,925,313		
Statutory Appropriation—within Vote	70,506,063		
Inter–account transfer	(694,634)		
	92,736,742		

Actual Expenses by Group Account Classification

Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
76,298,912	56,115,753	18,784,176	92,769	(308,312)	(11,138,098)	139,845,200	6,739,800
30,228,247	8,438,660	2,748,025	43,275		(241,147)	41,217,060	594,940
106,527,159	**64,554,413**	**21,532,201**	**136,044**	**(308,312)**	**(11,379,245)**	**181,062,260**	**7,334,740**
2,458,921	1,808,762	227,263,567	1,321		(5,515,554)	226,017,017	(9,893,017)
1,989,195	1,188,542		24,481		(932,893)	2,269,325	(7,325)
2,754,493	2,037,916	2,263,731	8,428		(657,688)	6,406,880	48,120
3,331,737	4,533,346		3,667			7,868,750	378,250
2,747,294	1,913,130	20,060,883	301	(3,599,000)	(50,000)	21,072,608	921,392
624,882	317,504	3,145,751	389			4,088,526	2,474
13,906,522	**11,799,200**	**252,733,932**	**38,587**	**(3,599,000)**	**(7,156,135)**	**267,723,106**	**(8,550,106)**
3,118,940	1,720,485		77,315			4,916,740	1,482,260
13,675,161	5,202,966	31,042	55,638		(442,020)	18,522,787	484,213
3,806,171	3,499,436		5,579			7,311,186	(21,186)
1,781,116	782,829	530,000	2,788		(244,164)	2,852,569	(717,569)
705,547	477,100		1,542		(30,000)	1,154,189	32,811
23,086,935	**11,682,816**	**561,042**	**142,862**	**0**	**(716,184)**	**34,757,471**	**1,260,529**
7,981,349	4,615,194	2,264,861	6,872		(79,555)	14,788,721	603,279
		184,703,171			(184,702,171)	1,000	0
7,981,349	**4,615,194**	**186,968,032**	**6,872**	**0**	**(184,781,726)**	**14,789,721**	**603,279**
5,683,002	**2,243,117**		**54,125**		**(7,966,168)**	**14,076**	**(13,076)**
270,087	95,734		16,500			382,321	97,679
3,695,330	422,615		56,338			4,174,283	(856,970)
413,276	468,761		2,038			884,075	123,925
4,378,693	**987,110**	**0**	**74,876**	**0**	**0**	**5,440,679**	**(635,366)**
2,870,854	20,662,887	64,014,832	9,018		(94,528)	87,463,063	0
(5)	661,375	525,485	107,414			1,294,269	245,731
			(694,634)			(694,634)	0
1,639,944	80,052	5,279,786				6,999,782	325,218
1,639,939	741,427	5,805,271	(587,220)	0	0	7,599,417	570,949
4,510,793	**21,404,314**	**69,820,103**	**(578,202)**	**0**	**(94,528)**	**95,062,480**	**570,949**
348,089	**293,088**	**2,213,704**			**(2,854,881)**	**0**	**0**
166,422,542	**117,579,252**	**533,829,014**	**(124,836)**	**(3,907,312)**	**(214,948,867)**	**598,849,793**	**570,949**

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Ministry of Skills Development and Labour—(Unaudited)

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Skills Development and Employment Standards			
Voted Appropriation			
Skills Development and Employment Standards	**13,834,000**		**13,834,000**
Industrial Relations			
Voted Appropriation			
Industrial Relations	**8,120,000**		**8,120,000**
Workers' Compensation			
Voted Appropriation			
Workers' Compensation	**1,000**		**1,000**
Executive and Support Services			
Voted Appropriations			
Minister's Office	489,000		489,000
Program Management	3,193,000		3,193,000
	3,682,000	**0**	**3,682,000**
Statutory—			
Payments Based on Contributions			**0**
Total Expense	**25,637,000**	**0**	**25,637,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
7,455,215	**2,593,909**		**26,798**		**(43,435)**	**10,032,487**	**3,801,513**
4,474,400	**1,545,061**				**(50,404)**	**5,969,057**	**2,150,943**
16,986,898	**7,406,418**		**7,500**		**(24,400,816)**	**0**	**1,000**
311,448	73,718		20,700			405,866	83,134
2,358,335	1,143,060		16,646			3,518,041	(325,041)
2,669,783	**1,216,778**	**0**	**37,346**	**0**	**0**	**3,923,907**	**(241,907)**
2,100					**(2,100)**	**0**	**0**
31,588,396	**12,762,166**	**0**	**71,644**	**0**	**(24,496,755)**	**19,925,451**	**5,711,549**

Ministry of Small Business and Economic Development—(Unaudited)
(Formerly Competition, Science and Enterprise)

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Championing a Competitive Business Environment			
Voted Appropriations			
Economic Policy	4,473,000		4,473,000
BC Film Commission	1,164,000		1,164,000
	5,637,000	**0**	**5,637,000**
Statutory Appropriation			
Northern Development Fund Special Account	1,500,000		1,500,000
	7,137,000	**0**	**7,137,000**
Marketing and Investment			
Voted Appropriations			
BC Trade and Investment Office	9,042,000		9,042,000
Reserves for Doubtful Accounts	1,520,000		1,520,000
	10,562,000	**0**	**10,562,000**
Encouraging Innovation and the Development and Transfer of New Knowledge			
Voted Appropriation			
Encouraging Innovation and the Development and Transfer of New Knowledge	**13,839,000**		**13,839,000**
Executive and Support Services			
Voted Appropriations			
Minister's Office	729,000		729,000
Corporate Services	10,439,000		10,439,000
British Columbia Pavillion Corporation	5,000,000	1,480,821	6,480,821
Vancouver Convention and Exhibition Centre	67,000,000		67,000,000
	83,168,000	**1,480,821**	**84,648,821**
Statutory—			
Payments Based on Contributions			**0**
Total Expense	**114,706,000**	**1,480,821**	**116,186,821**
Breakdown of Other Authorizations—			
Contingencies (All Ministries) and New Programs	1,480,821		
	1,480,821		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
1,371,469	755,917	2,417,572				4,544,958	(71,958)
484,115	445,988	286,600			(13,367)	1,203,336	(39,336)
1,855,584	**1,201,905**	**2,704,172**	**0**	**0**	**(13,367)**	**5,748,294**	**(111,294)**
						0	1,500,000
1,855,584	**1,201,905**	**2,704,172**	**0**	**0**	**(13,367)**	**5,748,294**	**1,388,706**
4,809,332	2,250,520	2,101,725	1,765		(292,290)	8,871,052	170,948
			1,842,521			1,842,521	(322,521)
4,809,332	**2,250,520**	**2,101,725**	**1,844,286**	**0**	**(292,290)**	**10,713,573**	**(151,573)**
146,155	**27,026**	**10,666,700**				**10,839,881**	**2,999,119**
450,231	183,218		29,090			662,539	66,461
3,527,636	6,940,764	15,553	1,724,030	(164,440)	(34,371)	12,009,172	(1,570,172)
		(177,000)	7,876,302			7,699,302	(1,218,481)
	127,482	67,000,000			(113,422)	67,014,060	(14,060)
3,977,867	**7,251,464**	**66,838,553**	**9,629,422**	**(164,440)**	**(147,793)**	**87,385,073**	**(2,736,252)**
15,460	**67,328**				**(82,788)**	**0**	**0**
10,804,398	**10,798,243**	**82,311,150**	**11,473,708**	**(164,440)**	**(536,238)**	**114,686,821**	**1,500,000**

Ministry of Sustainable Resource Management—(Unaudited)

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Sustainable Economic Development			
Voted Appropriation			
Sustainable Economic Development	**25,096,000**		**25,096,000**
Integrated Land and Resource Information			
Voted Appropriation			
Integrated Land and Resource Information	**52,404,000**		**52,404,000**
Sound Governance			
Voted Appropriation			
Sound Governance	**1,995,000**		**1,995,000**
Property Assessment Services			
Voted Appropriation			
Property Assessment Services	**1,000**		**1,000**
Executive and Support Services			
Voted Appropriations			
Minister's Office	520,000		520,000
Corporate Services	9,985,000		9,985,000
	10,505,000	**0**	**10,505,000**
Agricultural Land Commission			
Voted Appropriation			
Agricultural Land Commission	**2,296,000**		**2,296,000**
Statutory—			
Special Account			
Crown Land Special Account		**69,209,782**	**69,209,782**
Transfer from the Crown Land Special Account to the General Account		**(69,209,782)**	**(69,209,782)**
Total Expense	**92,297,000**	**0**	**92,297,000**
Breakdown of Other Authorizations—			
Statutory Appropriation—Special Account	69,209,782		
Inter–account transfer	(69,209,782)		
	0		

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Actual Expenses by Group Account Classification

Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
13,549,620	**10,177,588**	**4,160,538**	**128,996**	**(3,258,000)**	**(137,648)**	**24,621,094**	**474,906**
34,489,991	**27,319,183**	**159,000**	**122,327**	**(4,352,916)**	**(4,658,289)**	**53,079,296**	**(675,296)**
1,631,844	**1,113,070**	**47,500**	**15,214**		**(25,000)**	**2,782,628**	**(787,628)**
873,705	**1,162,665**		**239**		**(2,035,609)**	**1,000**	**0**
345,744	133,491		21,179			500,414	19,586
10,256,592	6,318,590	384,640	97,632	(8,567,848)	(353,343)	8,136,263	1,848,737
10,602,336	**6,452,081**	**384,640**	**118,811**	**(8,567,848)**	**(353,343)**	**8,636,677**	**1,868,323**
1,600,815	**662,540**		**36**			**2,263,391**	**32,609**
			69,209,782			**69,209,782**	**0**
			(69,209,782)			**(69,209,782)**	**0**
62,748,311	**46,887,127**	**4,751,678**	**385,623**	**(16,178,764)**	**(7,209,889)**	**91,384,086**	**912,914**

Ministry of Transportation—(Unaudited)

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Highway Operations			
Voted Appropriations			
Maintenance, Asset Preservation and Traffic Operations	436,278,000		436,278,000
Inland Ferries	16,705,000		16,705,000
Coquihalla Toll Administration	1,832,000		1,832,000
	454,815,000	**0**	**454,815,000**
Transportation Improvements			
Voted Appropriations			
Transportation Policy and Legislation	723,000		723,000
Planning, Engineering and Construction	12,812,000		12,812,000
Partnerships	1,000		1,000
	13,536,000	**0**	**13,536,000**
Motor Carrier Regulation			
Voted Appropriations			
Motor Carrier Commission	595,000		595,000
Motor Carrier Department	1,209,000		1,209,000
	1,804,000	**0**	**1,804,000**
Public Transportation			
Voted Appropriations			
British Columbia Transit	151,700,000		151,700,000
Rapid Transit Project 2000	90,957,000		90,957,000
British Columbia Ferry Services Inc	105,500,000		105,500,000
	348,157,000	**0**	**348,157,000**
Executive and Support Services			
Voted Appropriations			
Minister's Office	415,000		415,000
Corporate Services	15,639,000		15,639,000
	16,054,000	**0**	**16,054,000**
Statutory—			
Payments Based on Contributions			0
Total Expense	**834,366,000**	**0**	**834,366,000**

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Actual Expenses by Group Account Classification

Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
60,902,003	608,926,224	664,691	5,390,983	(9,088)	(247,705,319)	428,169,494	8,108,506
9,592,973	8,678,553	637,073	72,210		(8,001,425)	10,979,384	5,725,616
1,387,177	500,870		134,874			2,022,921	(190,921)
71,882,153	**618,105,647**	**1,301,764**	**5,598,067**	**(9,088)**	**(255,706,744)**	**441,171,799**	**13,643,201**
619,614	466,548	3,909				1,090,071	(367,071)
13,925,626	145,065,951	1,240,000	43,215		(145,827,135)	14,447,657	(1,635,657)
4,736,295	66,483,876		765,333		(71,985,504)	0	1,000
19,281,535	**212,016,375**	**1,243,909**	**808,548**	**0**	**(217,812,639)**	**15,537,728**	**(2,001,728)**
271,462	247,837					519,299	75,701
869,220	332,714					1,201,934	7,066
1,140,682	**580,551**	**0**	**0**	**0**	**0**	**1,721,233**	**82,767**
	19,335,090	46,269,113	78,738,814			144,343,017	7,356,983
	29,459,828		58,852,260			88,312,088	2,644,912
	133	105,711,700	6,369,554		(1,000)	112,080,387	(6,580,387)
0	**48,795,051**	**151,980,813**	**143,960,628**	**0**	**(1,000)**	**344,735,492**	**3,421,508**
291,416	75,402		18,034			384,852	30,148
5,604,934	10,541,726	1,000	125,767		(301,504)	15,971,923	(332,923)
5,896,350	**10,617,128**	**1,000**	**143,801**	**0**	**(301,504)**	**16,356,775**	**(302,775)**
		23,975,262			**(23,975,262)**	**0**	**0**
98,200,720	**890,114,752**	**178,502,748**	**150,511,044**	**(9,088)**	**(497,797,149)**	**819,523,027**	**14,842,973**

Ministry of Water, Land and Air Protection—(Unaudited)

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Environmental Protection			
Voted Appropriation			
Environmental Protection	20,736,000		20,736,000
Statutory Appropriation			
Sustainable Environment Fund Special Account	31,345,000		31,345,000
	52,081,000	**0**	**52,081,000**
Environmental Stewardship			
Voted Appropriation			
Environmental Stewardship	**39,234,000**		**39,234,000**
Park, Fish and Wildlife Recreation			
Voted Appropriation			
Park, Fish and Wildlife Recreation	**11,305,000**		**11,305,000**
Executive and Support Services			
Voted Appropriations			
Minister's Office	457,000		457,000
Program Management	26,980,000		26,980,000
	27,437,000	**0**	**27,437,000**
Contingencies (All Ministries) and New Programs			
Ex gratia payment		**489,288**	**489,288**
Total Expense	**130,057,000**	**489,288**	**130,546,288**
Breakdown of Other Authorizations—			
Contingencies (All Ministries) and New Programs	489,288		
	489,288		

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Net Under (Over) spending reported within a vote frequently represents such a reallocation of budget between programs.

Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
24,691,237	16,901,569	9,645,542	88,554	(32,927,359)	(2,522,480)	15,877,063	4,858,937
			31,345,000			31,345,000	0
24,691,237	**16,901,569**	**9,645,542**	**31,433,554**	**(32,927,359)**	**(2,522,480)**	**47,222,063**	**4,858,937**
27,612,270	**20,683,783**	**1,145,879**	**233,887**	**(2,106,217)**	**(4,416,382)**	**43,153,220**	**(3,919,220)**
10,225,906	**17,698,039**	**80,378**	**27,012**		**(19,808,271)**	**8,223,064**	**3,081,936**
319,765	67,009		18,000			404,774	52,226
10,380,145	10,535,960	328,765	8,546,423		(34,067)	29,757,226	(2,777,226)
10,699,910	**10,602,969**	**328,765**	**8,564,423**	**0**	**(34,067)**	**30,162,000**	**(2,725,000)**
31,270	85,997	300,000	72,021			489,288	0
73,260,593	**65,972,357**	**11,500,564**	**40,330,897**	**(35,033,576)**	**(26,781,200)**	**129,249,635**	**1,296,653**

Management of Public Funds and Debt—(Unaudited)

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Cost of Borrowing for Government Operating and Capital Financing Purposes (Net of Recoveries)			
Voted Appropriations			
Government Operating Purposes	925,991,000		925,991,000
Schools Capital Financing	1,000		1,000
Post Secondary Institutions Capital Financing	1,000		1,000
Health Facilities Capital Financing	1,000		1,000
Public Transit Capital Financing	1,000		1,000
SkyTrain Extension Capital Financing	1,000		1,000
	925,996,000	**0**	**925,996,000**
Cost of Borrowing for Relending to Government Bodies (Net of Recoveries)			
Voted Appropriation			
Cost of Borrowing for Relending to Government Bodies	**1,000**		**1,000**
Cost of Financial Agreements Entered Into on Behalf of Government (Net of Recoveries)			
Voted Appropriation			
Cost of Financial Agreements Entered into on Behalf of Government Bodies	**1,000**		**1,000**
Provincial Treasury Revenue Program (Net of Recoveries)			
Voted Appropriation			
Provincial Treasury Revenue Program	**1,000**		**1,000**
Cost of Unallocated Borrowing Under the Warehouse Borrowing Program (Net of Recoveries)			
Voted Appropriation			
Cost of Unallocated Borrowing Under the Warehouse Program	**1,000**		**1,000**
Total Expense	**926,000,000**	**0**	**926,000,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
			780,253,757	(10,516,326)	(31,307,452)	738,429,979	187,561,021
			380,523,928	(325,376,060)	(55,147,868)	0	1,000
			145,553,551	(120,847,456)	(24,706,095)	0	1,000
			180,786,043	(150,389,471)	(30,396,572)	0	1,000
			99,395,715	(78,738,814)	(20,656,901)	0	1,000
			58,852,260	(58,852,260)		0	1,000
0	0	0	1,645,365,254	(744,720,387)	(162,214,888)	738,429,979	187,566,021
	565,417		685,614,695		(686,180,112)	0	1,000
			(36,550)		36,550	0	1,000
			5,661,777		(5,661,777)	0	1,000
			11,090,088		(11,090,088)	0	1,000
0	565,417	0	2,347,695,264	(744,720,387)	(865,110,315)	738,429,979	187,570,021

Other Appropriations—(Unaudited)

Description	Total Appropriations		
	Estimated $	Other Authorizations $	Total $
Contingencies (All Ministries) and New Programs			
Voted Appropriation			
Contingencies (All Ministries) and New Programs	170,000,000		170,000,000
Ombudsman			
Post retirement, leave and other adjustments		(35,511)	(35,511)
Agriculture			
National Safety Net Programs		(2,712,842)	(2,712,842)
Attorney General			
Trial costs		(10,630,271)	(10,630,271)
Post retirement, leave and other adjustments		(3,648,688)	(3,648,688)
Community, Aboriginal and Women's Services			
Library grants, unconditional local government grants, senior housing, Legacies Now		(12,706,028)	(12,706,028)
University Endowment Lands Administration Special Account		(441,439)	(441,439)
Energy and Mines			
First Nations engagement strategy		(782,451)	(782,451)
Oil and gas development strategy for the Heartlands II		(901,588)	(901,588)
Vancouver Island Natural Gas Pipeline		(14,060,878)	(14,060,878)
Sierra Yoyo Desan Road		(3,500,000)	(3,500,000)
Resource Revenue Sharing Agreements		(1,054,610)	(1,054,610)
Finance			
Municipality of Whistler school tax relief program		(558,069)	(558,069)
Forests			
Interest liability – Protected Areas Forest Compensation Act		(16,000,000)	(16,000,000)
Management Services			
Strategic sourcing		(305,861)	(305,861)
Alternative service delivery project secretariat		(3,349,609)	(3,349,609)
Enterprise portal implementation project		(2,124,072)	(2,124,072)
Electronic information risk management project		(791,099)	(791,099)
Post retirement, leave and other adjustments		(7,907,957)	(7,907,957)
Public Safety and Solicitor General			
Project Evenhanded		(20,118,000)	(20,118,000)
Post retirement, leave and other adjustments		(2,807,313)	(2,807,313)
Small Business and Economic Development			
BC Pavilion Corporation		(1,480,821)	(1,480,821)
Water, Land and Air Protection			
Ex gratia payment		(489,288)	(489,288)
Other Appropriations – Citizens' Assembly			
Citizens' Assembly for electoral reform		(851,774)	(851,774)
	170,000,000	**(107,258,169)**	**62,741,831**
Government Restructuring (All Ministries)			
Voted Appropriation			
Government Restructuring	**190,000,000**		**190,000,000**
BC Family Bonus			
Voted Appropriation			
BC Family Bonus	**85,000,000**		**85,000,000**
Citizens' Assembly			
Voted Appropriation			
Citizen's Assembly	**1,500,000**	**851,774**	**2,351,774**

Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
						0	170,000,000
						0	(35,511)
						0	(2,712,842)
						0	(10,630,271)
						0	(3,648,688)
						0	(12,706,028)
						0	(441,439)
						0	(782,451)
						0	(901,588)
						0	(14,060,878)
						0	(3,500,000)
						0	(1,054,610)
						0	(558,069)
						0	(16,000,000)
						0	(305,861)
						0	(3,349,609)
						0	(2,124,072)
						0	(791,099)
						0	(7,907,957)
						0	(20,118,000)
						0	(2,807,313)
						0	(1,480,821)
						0	(489,288)
						0	(851,774)
0	0	0	0	0	0	0	62,741,831
82,331,130	84,847,456	656,032	8,103			167,842,721	22,157,279
		80,259,465				80,259,465	4,740,535
167,710	2,090,260		93,804			2,351,774	0

Other Appropriations—(Unaudited)—(Continued)

Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
Commissions on Collection of Public Funds			
Voted Appropriations			
Ministry of Advanced Education	3,100,000		3,100,000
Ministry of Attorney General	50,000		50,000
Ministry of Community, Aboriginal and Women's Services	35,000		35,000
Ministry of Finance	462,000		462,000
Ministry of Health Services	3,737,000	4,535,739	8,272,739
Ministry of Human Resources	2,400,000	343,173	2,743,173
Ministry of Provincial Revenue	31,762,000		31,762,000
Ministry of Sustainable Resource Management	30,000		30,000
Ministry of Transportation	4,363,000		4,363,000
Ministry of Water, Land and Air Protection	1,062,000		1,062,000
Allowance for Doubtful Revenue Accounts			
Voted Appropriations			
Ministry of Agriculture, Food and Fisheries	1,000		1,000
Ministry of Attorney General	5,650,000		5,650,000
Ministry of Community, Aboriginal and Women's Services	18,000		18,000
Ministry of Health Services	92,078,000		92,078,000
Ministry of Human Resources	11,900,000	1,049,005	12,949,005
Ministry of Provincial Revenue	35,585,000		35,585,000
Ministry of Sustainable Resource Management	518,000		518,000
Ministry of Transportation	8,200,000	39,553,187	47,753,187
Ministry of Water, Land and Air Protection	50,000		50,000
	201,001,000	**45,481,104**	**246,482,104**
Recoveries			
Voted Appropriation			
Recoveries	**(201,000,000)**	**(45,481,104)**	**(246,481,104)**
Environmental Assessment Office			
Voted Appropriation			
Environmental Assessment Office	**2,897,000**		**2,897,000**
Environmental Appeal Board and Forest Appeals Commission			
Voted Appropriations			
Administration and Support Services	1,153,000		1,153,000
Environmental Appeal Board	410,000		410,000
Forest Appeals Commission	332,000		332,000
	1,895,000	**0**	**1,895,000**
Forest Practices Board			
Voted Appropriation			
Forest Practices Board	**4,344,000**		**4,344,000**
Statutory—			
Special Accounts—			
Build BC		**58,821,502**	**58,821,502**
Transfer from the Build BC Special Account to the General Account		**(58,821,502)**	**(58,821,502)**
Insurance and Risk Management		**4,083,324**	**4,083,324**
Total Expense	**455,637,000**	**(102,323,071)**	**353,313,929**
Breakdown of Other Authorizations—			
Contingencies (All Ministries) and New Programs	(106,406,395)		
Statutory Appropriation—Special Account	62,904,826		
Inter-account transfer	(58,821,502)		
	(102,323,071)		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
			1,481,958			1,481,958	1,618,042
						0	50,000
						0	35,000
						0	462,000
			8,272,739			8,272,739	0
			2,743,173			2,743,173	0
			27,992,674			27,992,674	3,769,326
						0	30,000
			3,883,673			3,883,673	479,327
						0	1,062,000
						0	1,000
			3,201,150			3,201,150	2,448,850
						0	18,000
			78,383,601			78,383,601	13,694,399
			12,949,005			12,949,005	0
			8,632,169			8,632,169	26,952,831
						0	518,000
			47,753,187			47,753,187	0
			50,000			50,000	0
0	0	0	195,343,329	0	0	195,343,329	51,138,775
				(55,512,065)	(139,831,264)	(195,343,329)	(51,137,775)
2,152,659	971,958	87,502		(359,302)		2,852,817	44,183
719,889	256,354		15,974			992,217	160,783
	125,485		44			125,529	284,471
	65,357		44			65,401	266,599
719,889	447,196	0	16,062	0	0	1,183,147	711,853
2,310,294	1,713,055	125,000	77,817			4,226,166	117,834
			58,821,502			58,821,502	0
			(58,821,502)			(58,821,502)	0
3,169,236	3,827,953		29,197,546	(31,614,104)	(497,307)	4,083,324	0
90,850,918	93,897,878	81,127,999	224,736,661	(87,485,471)	(140,328,571)	262,799,414	90,514,515

Summary of Special Accounts[1]
Account Balance
as at March 31, 2004
(In Thousands—Unaudited)

	Opening Account Balance	Net Revenue (Expense)	Closing Account Balance	Spending Authority Committed	Spending Authority Available
Revolving	$	$	$	$	$
BC Timber Sales[2]	170,235	56	170,291	72,134	98,157
Build BC	58,822	(58,822)			
Crown Land	83,855	(2,585)	81,270	31,270	50,000
First Citizens' Fund[3]	54,801	8,758	63,559	57,490	6,069
Forest Stand Management Fund	64	1	65	(16,066)	16,131
Forfeited Crime Proceeds Fund	325	174	499	(1)	500
Health Special Account					
Industry Training and Apprenticeship	4,827	(4,827)			
Inmate Work Program	2,171	(1)	2,170	178	1,992
Insurance and Risk Management[4]	34,820	1,643	36,463	(139,558)	176,021
Livestock Protection	110		110		110
Medical and Health Care Services	305	(305)			
Northern Development Fund	13,143	571	13,714	4,370	9,344
Olympic Arts Fund[3]	10,087	5,232	15,319	15,000	319
Physical Fitness and Amateur Sports Fund[3]	33,428	5,337	38,765	36,992	1,773
Provincial Home Acquisition	482,813	(482,813)			
Provincial Treasury Revenue	9,090	(9,090)			
Public Guardian and Trustee Operating Account	11,505	917	12,422	345	12,077
South Moresby Implementation—Forest Replacement	25,359	513	25,872	(57)	25,929
Sustainable Environment Fund	17,707	(1,794)	15,913	(5,361)	21,274
Unclaimed Property	200	(50)	150		150
University Endowment Lands Administration	13,928	7,229	21,157	225	20,932
Victims of Crime Act	20,271	1,915	22,186		22,186
	1,047,866	**(527,941)**	**519,925**	**56,961**	**462,964**

[1]A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
[2]Formerly the Small Business Forest Enterprise Program.
[3]Spending authority committed represents the endowment of the account, which cannot be spent.
[4]Opening equity has been restated.

Summary of Special Accounts
Operating Statement
for the Fiscal Year Ended March 31, 2004
(In Thousands—Unaudited)

Revolving	Revenue from Third Parties	Revenue from Appropriation	Total Revenue	(Expense)	Net Revenue (Expense)
	$	$	$	$	$
BC Timber Sales	185,703		185,703	(185,647)	56
Build BC				(58,822)	(58,822)
Crown Land	66,625		66,625	(69,210)	(2,585)
First Citizens' Fund	3,686	9,000	12,686	(3,928)	8,758
Forest Stand Management Fund	1,486		1,486	(1,485)	1
Forfeited Crime Proceeds Fund	174		174		174
Health Special Account	147,260		147,260	(147,260)	
Industry Training and Apprenticeship	123	54,200	54,323	(59,150)	(4,827)
Inmate Work Program	598	695	1,293	(1,294)	(1)
Insurance and Risk Management	5,727		5,727	(4,084)	1,643
Livestock Protection	7		7	(7)	
Medical and Health Care Services				(305)	(305)
Northern Development Fund	571		571		571
Olympic Arts Fund	687	5,000	5,687	(455)	5,232
Physical Fitness and Amateur Sports Fund	2,027	5,500	7,527	(2,190)	5,337
Provincial Home Acquisition	97		97	(482,910)	(482,813)
Provincial Treasury Revenue	702		702	(9,792)	(9,090)
Public Guardian and Trustee Operating Account	11,743	6,497	18,240	(17,323)	917
South Moresby Implementation—Forest Replacement	596		596	(83)	513
Sustainable Environment Fund	29,551		29,551	(31,345)	(1,794)
Unclaimed Property				(50)	(50)
University Endowment Lands Administration	10,812		10,812	(3,583)	7,229
Victims of Crime Act	8,915		8,915	(7,000)	1,915
	477,090	**80,892**	**557,982**	**(1,085,923)**	**(527,941)**

Schedule of Reorganization of 2003/04 Estimates

(Unaudited)

Ministry	(Transfer to) Transfer from	Transfers	Total by Ministry
		$	$
Attorney General			1,000
British Columbia Utilities Commission			
British Columbia Utilities Commission	Energy and Mines	1,000	
Energy and Mines			(1,000)
British Columbia Utilities Commission			
British Columbia Utilities Commission	(Attorney General)	(1,000)	
Health Planning			(24,154,000)
Stewardship and Corporate Management			
Minister's Office	(Health Services)	(467,000)	
Program Management and Corporate Services	(Health Services)	(16,602,000)	
Services Delivered by Ministry			
Vital Statistics	(Health Services)	(7,085,000)	
Health Services			24,154,000
Stewardship and Corporate Management			
Minister's Office	Health Planning	467,000	
Program Management and Corporate Services	Health Planning	16,602,000	
Services Delivered by Ministry			
Vital Statistics	Health Planning	7,085,000	

Descriptions of Appropriations

Legislation

Vote 1—Legislation

This vote provides for the operation of the Legislative Assembly and its committees, including basic compensation, special allowances and other allowances for Members of the Legislative Assembly, officials and staff, and for support services and other related costs. Operating costs of the Parliamentary Dining Room are partially recovered from ministries, organizations and individuals.

Officers of the Legislature

Vote 2—Auditor General

This vote provides for the operations of the office of the Auditor General. The Auditor General, an officer of the Legislature under the authority of the *Auditor General Act*, exists to help members of the Legislative Assembly hold the government accountable. Through its audit opinions, the Auditor General gives legislators audit assessments about the fairness and reliability of the financial statements and public accounts of the government. The Auditor General also assesses the operations and performance of the government's programs and services. The reports of the Auditor General are tabled with the Legislative Assembly and discussed, in a public forum, with the Public Accounts Committee of the legislature. Costs incurred for certain audits and related services are recovered.

Vote 3—Conflict of Interest Commissioner

This vote provides for the operation of the office of the Conflict of Interest Commissioner. The Commissioner is an officer of the Legislature with a mandate under the *Members' Conflict of Interest Act* to meet the requirements under the Act.

Vote 4—Elections BC

This vote provides for the ongoing operating costs of the office of the Chief Electoral Officer and provides for the administration of provincial elections, plebiscites, voter registration and list maintenance, enumerations, referenda, electoral boundaries, election financing, registration of political parties and constituency associations, recall petitions, initiative petitions and initiative votes, and other aspects of the provincial electoral process. The Chief Electoral Officer is an officer of the Legislature and is responsible for the administration of the *Election Act* and the *Recall and Initiative Act*.

Vote 5—Information and Privacy Commissioner

This vote provides for the salaries and expenses of the office of the Information and Privacy Commissioner and provides for other duties and functions given to the Commissioner by statute. The Commissioner is an officer of the Legislature under the *Freedom of Information and Protection of Privacy Act (FOIPPA)* with a broad mandate to protect the rights given to the public under *FOIPPA*. This includes conducting reviews of access to information requests, investigating complaints, monitoring general compliance with the Act, promoting freedom of information and protection of privacy principles, and overseeing and enforcing the Lobbyist Registry program pursuant to the *Lobbyist Registration Act*. Costs related to the Freedom of Information and Protection of Privacy Conferences are fully recovered from participants and sponsoring agencies.

Vote 6—Ombudsman

This vote provides for the salaries, benefits, and expenses for the operation of the office of the Ombudsman. The Ombudsman is an officer of the Legislature, under the authority of the *Ombudsman Act*. The Ombudsman may investigate, either in response to a specific complaint or on the Ombudsman's own initiative, the actions and decisions of government bodies. The jurisdiction of the Ombudsman extends to ministries of the province, Crown corporations, provincially appointed agencies, boards and commissions, school districts, colleges, universities, hospitals, governing bodies of professional and occupational associations, local governments, and regional districts. The Ombudsman may undertake initiatives to increase public understanding of the role of the Ombudsman, and to improve government's and other public bodies' commitment to respect the principles of administrative fairness and natural justice. Some costs incurred are recovered from agencies, individuals, organizations, or other levels of government. Recoveries are also received from the distribution of materials developed by the office.

Vote 7—Police Complaint Commissioner

This vote provides for the salaries of the Police Complaint Commissioner and staff and the costs incurred by the Office of the Police Complaint Commissioner in dealing with complaints against municipal police and members of policing units designated by the Lieutenant Governor in Council. The Police Complaint Commissioner is an officer of the Legislature, under the authority of the *Police Act*.

Descriptions of Appropriations—Continued

Office of the Premier

Vote 8—Office of the Premier

This vote provides for programs and operations described in the voted appropriations under the following four core businesses: Intergovernmental Relations Secretariat, Crown Agencies Secretariat, Public Affairs Bureau, and Executive and Support Services.

INTERGOVERNMENTAL RELATIONS SECRETARIAT
Voted Appropriation Description: This sub–vote provides for management and administration support for the Executive Council in the development and coordination of advice, policy, negotiations, issues management, and public consultation relating to federal/provincial, inter–provincial, and international relations initiatives. This includes support for the Premier and Cabinet participation in First Ministers' Conferences, Premiers' Conferences, ministerial conferences, and international conferences. This sub–vote also provides for costs of official ceremonies, programs for visiting dignitaries, government–hosted functions, and government honours and awards by authority of the Provincial Symbols and Honours Act. Transfers are provided for activities of the Executive Council. A portion of costs may be recovered from ministries, special offices, other levels of government, and participating bodies.

CROWN AGENCIES SECRETARIAT
Voted Appropriation Description: This sub–vote provides for the strategic and systemic oversight of Crown corporations, agencies, boards and commissions including analysis, advice, and co–ordination on governance, accountability, strategic priorities, performance measurement, mandate/core reviews and cross–Crown agency issues and policies. The sub–vote also provides for the recruitment and recommendation of candidates for appointments to all Crown corporations, agencies, boards and commissions.

PUBLIC AFFAIRS BUREAU
Voted Appropriation Description: This sub–vote provides for research, planning, coordination, and delivery of communications programs, policies, and services and advertising services for ministries, special offices, and certain public bodies. Transfers may be provided to Crown corporations, ministries, other levels of government, special offices, and private bodies for advertising and other communications related activities. Recoveries may be received from ministries, special offices, Crown corporations, certain public bodies, and other levels of government for costs associated with media monitoring and other services.

EXECUTIVE AND SUPPORT SERVICES
Voted Appropriations Description: This sub–vote provides for the offices of the Premier and the Minister of State for Intergovernmental Relations, and includes salaries, benefits, allowances, and operating expenses for the Premier, the Minister of State, and their staff. This sub–vote also provides for support of the Executive Council, including Cabinet and government administration, management of cross–government issues and corporate planning and restructuring as well as the salaries, benefits, allowances and operating expenses for the deputy ministers' office; and salaries and other expenses incurred in providing policy, planning and operational support to Cabinet and its committees, and for the planning and coordination of legislative priorities.

Statutory Accounts

PAYMENTS BASED ON CONTRIBUTIONS
This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Ministry of Advanced Education

Vote 9—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Educational Institutions and Organizations, Industry Training and Apprenticeship, Student Financial Assistance Programs, Debt Service Costs and Amortization of Prepaid Capital Advances, and Executive and Support Services.

EDUCATIONAL INSTITUTIONS AND ORGANIZATIONS
Voted Appropriation Description: This sub–vote provides funding to universities, university colleges, colleges, institutes, educational agencies, and other organizations to support the post secondary education system. This sub–vote also provides transfers for research, scholarships, bursaries and other initiatives. Recoveries are received from the Federal Government in accordance with federal/provincial agreements.

Descriptions of Appropriations—Continued

Ministry of Advanced Education—Continued

INDUSTRY TRAINING AND APPRENTICESHIP

Voted Appropriation Description: This sub–vote provides funding to the Industry Training and Apprenticeship Special Account to support the expansion of training opportunities in industry growth areas, particularly high–tech and other knowledge industries, and to promote awareness of industry training and apprenticeship.

Statutory Appropriation Description: This statutory appropriation provides for the Industry Training and Apprenticeship Special Account which is governed under the *Industry Training and Apprenticeship Act*.

STUDENT FINANCIAL ASSISTANCE PROGRAMS

Voted Appropriation Description: This sub–vote provides for financial, income and other assistance to and for students including interest on student loans issued by financial institutions under these programs, debt service costs net of interest earned on loans issued by the province, provisions for future liabilities on student loans, transfers to students, and transfers for initiatives that enhance student performance. Recoveries are received from students for student loan interest repayments and other miscellaneous sources.

DEBT SERVICE COSTS AND AMORTIZATION OF PREPAID CAPITAL ADVANCES

Voted Appropriations Description: This sub–vote provides for the payment of short and long term debt service costs for approved capital projects including new buildings, equipment, renovations, and improvements to existing university, university college, college, institute and agency facilities, and interest payments on matching funds relating to the Canada Foundation for Innovation Program for research infrastructure projects. Sinking fund assets, which are used to retire existing debt obligations, earn interest that is netted against debt service costs. This sub–vote also provides for amortization of funds advanced to universities, university colleges, colleges, institutes and agencies for capital projects including new buildings, renovations and improvements, capital leases and equipment purchases.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub–vote provides for ministry leadership and direction, establishment of policy and accountability, and provides program support for the post secondary system. This sub–vote also provides for consumer protection with respect to private post secondary institutions and quality assessment for public and private post secondary degree–granting institutions, and administration of the *Industry Training and Apprenticeship Act*. This sub–vote also provides for the office of the Minister of Advanced Education, and includes salaries, benefits, allowances, and operating expenses of the minister and the minister's staff. Transfers are provided for post secondary development and implementation activities, and national and international education initiatives. Recoveries are received from participation in federal/provincial agreements and activities and other sources. Financial, human resources, information resources, administrative services, freedom of information and privacy services, and general services and assistance are provided to the Ministry of Advanced Education by the Ministry of Education, Management Services Division.

Statutory Accounts

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Special Account

INDUSTRY TRAINING AND APPRENTICESHIP

This account was established by the *Industry Training and Apprenticeship Act*. The purpose of the account is to support projects and initiatives under the *Industry Training and Apprenticeship Act*, including the designation of trades and occupations; the establishment of industry training and apprenticeship programs; the allocation of funds including transfers to other agencies, organization and individuals to support training in designated trades and occupations; the granting of credentials for workers in designated trades and occupations; and increasing the proportion of members of under–represented groups in designated trades and occupations.

Revenue is received through a transfer from the Ministry of Advanced Education, Ministry Operations Vote and from fees charged under the *Industry Training and Apprenticeship Act* to employers and individuals as may be appropriate. Expenses are for transfers, contractual agreements with private sector and post secondary institutions to support training in designated trades and occupations, new initiatives in work–based training, and administration costs.

Financial, human resources, information resources, administrative services, freedom of information and privacy services, and general services and assistance are provided to the Ministry of Advanced Education by the Ministry of Education, Management Services Division.

Descriptions of Appropriations—Continued

Ministry of Advanced Education—Continued

Loans, Investments and Other Requirements by Core Business

STUDENT FINANCIAL ASSISTANCE PROGRAMS
British Columbia Student Loan Program—Disbursements represent expenditures associated with loans under the British Columbia Student Assistance Program. Receipts represent principal repayments on outstanding loans. Interest revenue is recovered to the voted appropriation for the management of the public debt. Administration costs are funded through the ministries voted appropriations.

Prepaid Capital Advances by Core Business

DEBT SERVICE COSTS AND AMORTIZATION OF PREPAID CAPITAL ADVANCES
Prepaid Capital Advances—Funds are provided to universities, university colleges, colleges, institutes and agencies for approved capital costs of new buildings, renovations and improvements, equipment and capital leases.

Ministry of Agriculture, Food and Fisheries

Vote 10—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Industry Competitiveness, Fisheries and Aquaculture Management, Food Safety and Quality, Environmental Sustainability and Resource Development, Risk Management, and Executive and Support Services.

INDUSTRY COMPETITIVENESS
Voted Appropriations Description: This sub–vote provides for agri–food industry competitiveness programs and includes work in partnership with agriculture and agri–food organizations to provide advice on competitiveness issues affecting the production, marketing and business management of the agri–food sector; provides for internal to government advocacy on behalf of the agri–food and fish sectors to improve the business climate in which the sector operates; provides for assembly and dissemination of technical information to producers and other agencies; provides for the provincial component of the 4–H program, agriculture and food research and demonstration projects plus related food safety and quality, environmental and risk management initiatives; provides for the administration of industry Loan Guarantee Programs under the *Financial Administration Act* and credit programs under the *Agriculture Credit Act*; also provides for industry development and renewal initiatives and trusts. In the 2002/03 fiscal year, this sub–vote also provided for transfers to the Okanagan Valley Tree Fruit Authority for operating costs and delivery of the interior tree fruit industry revitalization program. The operation of the Authority will be wound up by March 31, 2003 and responsibility for the program will be transferred to a private sector organization. Transfers are made to agriculture and business organizations and in support of agriculture, food, resource development and federal/provincial initiatives. Recoveries are received from parties external to government for ministry services.

FISHERIES AND AQUACULTURE MANAGEMENT
Voted Appropriation Description: This sub–vote provides for technical review of applications for tenure and for the licensing and enforcement of regulations as required under the *Fisheries Act* and the *Fisheries Inspection Act*; administration of relevant sections of the *Fisheries Act*; licensing and regulation of finfish and shellfish aquaculture; development and diversification of the fisheries and aquaculture (seafood) sectors; including development of strategies to create jobs and enhance the competitiveness of British Columbia's seafood products; and transfers to support the province's seafood sector's management and development.

FOOD SAFETY AND QUALITY
Voted Appropriation Description: This sub–vote provides for the animal health centre and plant diagnostic services; monitoring of animal and plant health; licensing, monitoring and inspecting dairy farms, tank milk receivers, tank milk trucks, game farms, fur farms, veterinary drug outlets, feed mills, apiaries, sale yard operations, livestock dealers, slaughter houses, feed mills, poultry processors and others as required by legislation; transfers to various agencies for pest management, veterinary services; transfers in support of agriculture and food research. This sub–vote also provides for assembly and dissemination of technological information to producers and other agencies; for agriculture, food and fish research and demonstration projects and related environmental, industry competitiveness and risk management initiatives. Recoveries are received from parties external to government for ministry services.

ENVIRONMENTAL SUSTAINABILITY AND RESOURCE DEVELOPMENT
Voted Appropriation Description: This sub–vote provides services and programs to initiate, plan and coordinate province–wide land and water policies regarding soil management, waste management and water management; for administration of the *Farm Practices Protection (Right to Farm) Act*; for cooperation with the Ministry of Sustainable Resource Management to enhance sustainable resource development opportunities throughout the province, and support to joint planning with local governments to achieve growth of the agriculture and aquaculture sectors. Transfers are provided to local government to support agricultural land use planning.

Descriptions of Appropriations—Continued

Ministry of Agriculture, Food and Fisheries—Continued

RISK MANAGEMENT

Voted Appropriations Description: This sub–vote provides for management of provincial and federal/provincial agricultural risk management programs and for transfers defined under the Agricultural Policy Framework Agreement as well as Crop Insurance, Net Income Stabilization and the Whole Farm Insurance Program agreements. This sub–vote also provides for the operation of the British Columbia Marketing Board which is responsible for supervising the operations of the marketing boards and commissions formed under the *Natural Products Marketing (BC) Act*, and hearing related appeals. This sub–vote also provides for the operation of the Farm Practices Board formed under the *Farm Practices Protection (Right to Farm) Act* and the hearing of related appeals. Recoveries are received from the federal government for crop insurance administration costs and from other parties external to government for British Columbia Marketing Board services.

Statutory Appropriation Description: This statutory appropriation provides for the Livestock Protection Special Account which is governed under the *Livestock Protection Act*.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub–vote provides for the office of the Minister of Agriculture, Food and Fisheries, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff. It provides for executive direction of the ministry and administrative support services including financial planning, human resources, communications, information systems and program audit. This sub–vote also provides for policy development, economic and statistical analysis and trade competition programs. Transfers are provided to business organizations in support of agricultural initiatives. Recoveries are received from parties external to government for ministry services.

Statutory Accounts

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

CATTLE *(HORNED)* ACT

This account was established under the authority of the *Cattle (Horned) Act* (R.S.B.C. 1996, chap. 44, sec. 7) for livestock improvement.

Special Account

LIVESTOCK PROTECTION

This account was originally created as a fund by the *Domestic Animal Protection Act*, 1973; was continued under the *Livestock Protection Act*; and was changed to a Special Account under the *Special Appropriations Act*, 1982. The purpose of the account is to provide compensation to an owner for livestock killed or injured by a dog that is not owned or kept by the livestock owner, and to encourage good dog husbandry practices in the province.

All fees, licences and cost assessments levied under the *Livestock Protection Act* are credited to the account as revenue. Expenses include compensation transfers and administration costs.

No financing transactions are provided for under this account.

Loans, Investments and Other Requirements by Core Business

RISK MANAGEMENT

Crop Insurance Stabilization—Disbursements are provided to cover deficits in the Crop Insurance Trust Account that may arise due to payment of indemnity claims in excess of premiums and other revenue in the trust account. These advances are fully recovered from Crop Insurance Program premium revenue in subsequent years (receipts).

Descriptions of Appropriations—Continued

Ministry of Attorney General

Vote 11—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Court Services, Legal Services, Prosecution Services, Justice Services, and Executive and Support Services.

COURT SERVICES
Voted Appropriations Description: This sub–vote provides for court registry operations, court administration, prisoner escort and court security support to the Court of Appeal, Supreme Court, and Provincial Court. Recoveries are received from municipal governments for costs related to by–law hearings and circuit courts, and from litigants for costs associated with video conferencing, filings of court documents and civil jury costs.

LEGAL SERVICES
Voted Appropriation Description: This sub–vote provides for legal and related services to the province and various agencies, boards, commissions and other organizations, including legal advice, representation in civil litigation, and drafting, preparing, filing and publishing statutes, regulations and Orders in Council. This sub–vote also provides for administration of Orders in Council and appeals to the Executive Council. Transfers are provided for justice system policy issues. Recoveries are received from ministries, agencies, boards, commissions, and other organizations for legal and related services provided.

PROSECUTION SERVICES
Voted Appropriation Description: This sub–vote provides for operation of Crown counsel services, including approval and conduct of criminal prosecutions and appeals of offences, advice to government on all criminal law matters, and responsibility for all other matters mandated by the *Crown Counsel Act*. Recoveries are received from the Victims of Crime Special Account to enable compliance with the *Victims of Crime Act*.

JUSTICE SERVICES
Voted Appropriation Description: This sub–vote provides for the administration and management of justice services throughout the province including: legal aid services; maintenance enforcement and inter–jurisdictional reciprocal order services, debt counselling and debt repayment services; alternative–to–court dispute resolution services for separating and divorcing parents and their children; and developing and promoting non–adversarial dispute resolution options within the justice system and throughout the government. Transfers are provided to the private sector and not–for–profit societies for services including the provision of parenting after separation programs and supervised access services as well as to the private sector for family maintenance enforcement activities to assist vulnerable parties and decrease reliance on other government services. Recoveries are received from family maintenance enforcement clients for costs incurred and from the federal government for criminal, young offender, and immigration legal aid costs and family justice services initiatives projects.

EXECUTIVE AND SUPPORT SERVICES
Voted Appropriations Description: This sub–vote provides for: the office of the Attorney General and Minister Responsible for Treaty Negotiations, including salaries, benefits, allowances and operating expenses of the Attorney General and the minister's staff; support and operations of the Ministry of Attorney General and Minister Responsible for Treaty Negotiations and the Ministry of Public Safety and Solicitor General; centralized capital acquisitions for these ministries; and the investigation of matters relating to the administration of the *Correction Act* and court services. It also provides for various agencies, boards and commissions under the jurisdiction of the Attorney General, and other initiatives sponsored by the Attorney General. Transfers are provided to the Public Guardian and Trustee of British Columbia Special Account and agencies and societies providing services that complement ministry programs. Recoveries are received from the Ministry of Public Safety and Solicitor General and from parties external to government for corporate services.

Vote 12—Treaty Negotiations Office

This vote provides for programs and operations described in the voted appropriations under the Treaty Negotiations Office core business.

Descriptions of Appropriations—Continued

Ministry of Attorney General—Continued

TREATY NEGOTIATIONS OFFICE
Voted Appropriations Description: This sub–vote provides for strategic management and direction of the Office; the province's participation in the negotiation of treaties and other arrangements with First Nations and the federal government including consultation with third parties and others; treaty mandate and policy development; cross–government coordination of treaty implementation; service planning, performance measurement, and support services for the above. This sub–vote also provides for the settlement and implementation costs of treaty agreements which have been ratified by British Columbia, Canada and First Nations; payments to the

McLeod Lake Indian Band under the McLeod Lake Indian Band Treaty No 8 Adhesion and Settlement Agreement and for third party costs; and for initiatives to enable the acquisition of lands for treaty settlement purposes. Transfers are provided to First Nations and others in respect of their participation in the treaty process; for treaty related and economic measures; for aboriginal community development; to facilitate treaties; to assist in the resolution of land and resource issues; and to enhance First Nation participation in economic development. Recoveries are received from the federal government for costs incurred pursuant to federal/provincial agreement.

Vote 13—Judiciary

This vote provides for ministry programs and operations described in the voted appropriations under the Judiciary core business.

JUDICIARY
Voted Appropriations Description: This sub–vote provides for administrative and support services for the Court of Appeal and Supreme Court located in the province and provides for the operational budget for the Provincial Court of British Columbia. Transfers are provided to the Canadian Association of Provincial Court Judges and to the British Columbia Courthouse Library Society.

Vote 14—Statutory Services

This vote provides for ministry programs and operations described in the voted appropriations under the Statutory Services core business.

STATUTORY SERVICES
Voted Appropriation Description: This sub–vote provides for the payments made under the authority of the *Crown Proceeding Act* and for the costs of commissions issued and inquiries conducted under the *Inquiry Act*.

STATUTORY—PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA
This statutory account provides for the programs and operations in the statutory appropriation under the Public Guardian and Trustee of British Columbia core business.

PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA
Statutory Appropriation Description: This statutory appropriation provides for the Public Guardian and Trustee of British Columbia Special Account which is governed under the *Public Trustee Amendment Act*.

Statutory Accounts

PAYMENTS BASED ON CONTRIBUTIONS
This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Special Account

PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA
This account was created by the *Public Trustee Amendment Act*, 1989. The purpose of the account is to provide services to clients of the Public Guardian and Trustee, including the protection of certain property rights of children including litigation settlements and other children's funds held in trust, property and personal care substitute decision making for adults incapable of managing their own affairs, administration of the estates of the deceased where no other person is willing or able to act, and administration of the affairs of missing persons. Revenue represents fees and commissions paid by clients of the Public Guardian and Trustee for services rendered, and transfers from the Ministry Operations Vote. Expenses are for costs directly related to the provision of services to clients and for administration. Recoveries are received from clients and other parties external to government.

Descriptions of Appropriations—Continued

Ministry of Attorney General—Continued

Loans, Investments and Other Requirements by Core Business

EXECUTIVE AND SUPPORT SERVICES
Interest on Trusts and Deposits—Interest (disbursements) is credited to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration or trusteeship of the province, on the basis of earnings received (receipts) from the investment of these funds or as specified by provincial statutes. Administration costs are funded through the ministries voted appropriations.

TREATY SETTLEMENT AND IMPLEMENTATION COSTS
Treaty Settlement and Implementation Costs—Disbursements are made to First Nations in accordance with treaty agreements and for the implementation costs of the agreements. These disbursements are amortized over the period of the capital transfer identified in legislated treaty agreements. Land is also purchased and held for treaty settlement purposes. Amortization costs are included in the Treaty Negotiations Office Vote.

Ministry of Children and Family Development

Vote 15—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Community Living Services, Child and Family Development, Provincial Services, and Executive and Support Services.

COMMUNITY LIVING SERVICES
Voted Appropriation Description: This sub–vote provides for residential and day services support to adults with developmental disabilities; some services for children with special needs and their families, including autism treatment services; establishing new governance structures; one–time costs of restructuring services; and funding under the *Community Services Interim Authority Act*. Transfers are provided under the *Human Resource Facility Act* and are provided in support of service activities to or on behalf of individuals, agencies, corporations, community groups and other organizations. Recoveries are received from organizations and individuals for repayable benefits, overpayments, and third party settlement costs. The ministry will transfer authority and responsibility to a single provincial authority where government retains responsibility for funding, performance agreements, monitoring and assessing accountabilities of the authority. The authority will be responsible for directing operations, enforcing standards, managing funds and services.

CHILD AND FAMILY DEVELOPMENT
Voted Appropriation Description: This sub–vote provides for service support, direct operating costs and local administration of community–based support services for aboriginal and non–aboriginal children, youth and families; establishing new governance structures; one–time costs of restructuring programs; and funding for governance authorities under provisions of the *Community Services Interim Authority Act*; the *Child Family, and Community Services Act*, the *Adoption Act*, the *Correction Act*, the *Young Offenders (British Columbia) Act*, the *Mental Health Act* and other initiatives to support children, youth and families. Transfers are provided under the *Human Resource Facility Act* and are paid to or on behalf of clients including children in care, eligible families and youth, care givers, agencies, and other organizations. Recoveries are received from the federal government, other provinces, other ministries, other organizations, and individuals, for contributions to service delivery, repayments, repayable benefits, overpayments, and costs arising from third party settlements. The ministry will transfer authority and responsibility to aboriginal and regional authorities, where government retains responsibility for funding, performance agreements, monitoring and assessing accountabilities of authorities. The authorities will be responsible for directing operations, managing funds and services.

PROVINCIAL SERVICES
Voted Appropriation Description: This sub–vote provides for program support and administration for young offender services that promote rehabilitation, including youth custody centres and youth forensic psychiatric services to the courts and clients; and specialized provincial services under the provisions of the *Young Offenders (British Columbia) Act*, the *Correction Act*, the *Mental Health Act* and the *Forensic Psychiatry Act*, and other services to support children and youth. Transfers are provided in support of program services. Recoveries are received from the federal government and other ministries.

EXECUTIVE AND SUPPORT SERVICES
Voted Appropriations Description: This sub–vote provides for the office of the Minister of Children and Family Development; the office of the Minister of State for Early Childhood Development; overall direction, development and support for ministry services, including central support and advice to the areas of child and family development, community living and provincial services; and for the administration of the *Human Resource Facility Act*. Transfers are provided for province–wide services. Recoveries are received from the federal government and from organizations.

Descriptions of Appropriations—Continued

Ministry of Children and Family Development—Continued

Loans, Investments and Other Requirements by Core Business

EXECUTIVE AND SUPPORT SERVICES
Human Services Providers Financing Program—Receipts represent repayment of loans provided in previous fiscal years for capital purposes, including funds under the *Human Resource Facility Act*, and to stimulate investment in efficiencies and innovation by British Columbia service providers.

Statutory Accounts

PAYMENTS BASED ON CONTRIBUTIONS
This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Ministry of Community, Aboriginal and Women's Services

Vote 16—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following eight core businesses: Local Government, Housing and Building, Women's Services and Child Care, Culture Heritage and Sport, Safety and Standards, Aboriginal, Multiculturalism and Immigration, 2010 Winter Olympic Bid Secretariat and Community Initiatives, and Executive and Support Services.

LOCAL GOVERNMENT
Voted Appropriations Description: This sub–vote provides for the administration of the *Local Government Act*, the *Local Government Grants Act*, and the *Library Act*, financial and other support to local governments, public libraries and related organizations and for the operation of the University Endowment Lands. Transfers are provided in support of local governments and public libraries in British Columbia, to the City of Vancouver for the provision of fire protection services to the University of British Columbia and the University Endowment Lands, and for administration costs associated with these transfers. Recoveries represent the transfer of costs associated with services to ratepayers from the University Endowment Lands Administration Special Account. Recoveries are also received from the federal government in respect of its share of project costs under the Canada–BC Infrastructure Program.

Statutory Appropriation Description: This statutory appropriation provides for the University Endowment Lands Administration Special Account which is governed under the *University Endowment Land Act*, 1979.

HOUSING AND BUILDING
Voted Appropriation Description: This sub–vote provides for housing and building policy development, and administration of the British Columbia Building Code. Transfers are provided to the British Columbia Housing Management Commission for the protection and enhancement of the supply of adequate and affordable housing, including the Shelter Aid for Elderly Renters program which provides financial assistance to eligible seniors for shelter costs. This sub–vote also provides for transfers for land acquisitions intended for social housing. In addition, transfers are provided to the Homeowner Protection Office to support general operations and for assistance provided to individuals under the Provincial Sales Tax Relief Grant Program.

WOMEN'S SERVICES AND CHILD CARE
Voted Appropriations Description: This sub–vote provides for policy development and program administration for women's services and child care. Transfers are provided to organizations to support services to women who have experienced abuse and their dependent children, and the child care system under the *Child Care BC Act* and *BC Benefits (Child Care Subsidy) Act*.

CULTURE, HERITAGE AND SPORT
Voted Appropriations Description: This sub–vote provides for support of cultural, heritage and sport policy and activities; and for the administration and delivery of government programs under the *Arts Council Act*, the *Heritage Conservation Act*, and the *Klondike National Historic Park Act*; and for the administration of the Physical Fitness and Amateur Sports Fund and Olympic Arts Fund Special Accounts. Transfers are provided for support of heritage protection, preservation and management, community grant programs, amateur sport associations, and physical activity projects, and for the programs of the British Columbia Arts Council. Costs are partially recovered from parties external to government for program services.

Statutory Appropriations Description: This statutory appropriation provides for the Physical Fitness and Amateur Sports Fund Special Account and for the Olympic Arts Fund Special Account.

Descriptions of Appropriations—Continued

Ministry of Community, Aboriginal and Women's Services—Continued

SAFETY AND STANDARDS
Voted Appropriation Description: This sub–vote provides for public safety programs including the Office of the Fire Commissioner, the establishment of safety standards; inspection services for electricity, natural gas, propane, boiler and pressure vessels, elevating devices, amusement rides, refrigeration systems, aerial tramways and railways; fire and accident investigations and the licensing of technical personnel. Transfers are provided to Local Assistants, as defined by the *Fire Services Act*, for fires investigated and reported to the Fire Commissioner and for the establishment of an independent safety authority in British Columbia. Recoveries are received for ad hoc inspection services.

ABORIGINAL, MULTICULTURALISM AND IMMIGRATION
Voted Appropriations Description: This sub–vote provides for the coordination of resources and services provided to Aboriginal people, support to Aboriginal advisory bodies, including the First Citizens' Forum and the First Peoples' Heritage, Language and Culture Council, policy and program development and delivery for multiculturalism and immigration and programs. This sub–vote also provides for negotiation and implementation of the Agreement for Canada–British Columbia Co–operation on Immigration and administration of the First Citizens' Fund Special Account. Transfers are provided to support aboriginal issues, and to programs for settlement services for immigrants. Recoveries are received pursuant to federal/provincial agreements.

Statutory Appropriation Description: This statutory appropriation provides for the First Citizens' Fund Special Account.

2010 WINTER OLYMPIC BID SECRETARIAT AND COMMUNITY INITIATIVES
Voted Appropriations Description: This sub–vote provides for securing the 2010 Winter Olympics and Paralympic Games through the Vancouver/Whistler 2010 Bid Secretariat, and for programs to support local action to enhance communities' socio–economic conditions and address structural barriers. The sub–vote also provides support for the Vancouver Agreement, which provides for provincial leadership and coordination responsibility for a tri–level agreement to promote and support sustainable development in Vancouver. Transfers are provided in support of the Vancouver/Whistler 2010 Bid Corporation and urban community development projects.

EXECUTIVE AND SUPPORT SERVICES
Voted Appropriations Description: This sub–vote provides for the offices of the Minister of Community, Aboriginal and Women's Services, the Minister of State for Community Charter and the 2010 Olympic Bid and the Minister of State for Women's Equality, including salaries, benefits, allowances and operating expenses of the ministers' staff. The sub–vote also provides for executive direction and administrative services for the operating programs of the ministry, including financial administration and budget coordination, strategic and business planning and reporting, information and privacy, records management, human resources, office management and accommodation and information systems. Recoveries are received from parties external to government for ministry services.

Vote 17—Royal British Columbia (Special Operating Agency)

This vote provides for programs and operations described in the voted appropriations under the Royal British Columbia Museum core business.

ROYAL BRITISH COLUMBIA MUSEUM
Voted Appropriation Description: This sub–vote provides for a transfer to the new Royal British Columbia Museum Crown agency which will be established this fiscal year. This sub–vote also provides for transitional funding to the Royal British Columbia Museum until such time as the agency is established. Costs for certain programs are partially recovered from program revenues and other organizations.

Statutory Accounts

PAYMENTS BASED ON CONTRIBUTIONS
This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Descriptions of Appropriations—Continued

Ministry of Community, Aboriginal and Women's Services—Continued

Special Account

FIRST CITIZENS' FUND
This account was originally created as a fund under the *Revenue Surplus Appropriation Act*, 1969, was continued under the *Funds Control Act*, 1979, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act*, 1988.

The account promotes the economic, social, and cultural well being of members of First Nations who are residents of British Columbia, by providing financial assistance through loan guarantees and transfers. Interest attributable to the account balance is credited to the account as revenue. Expenses consist of transfers in support of cultural, educational, and economic opportunities including student bursaries, heritage, language and culture programs, native friendship centre operations, and economic development programs. The account also provides funds for the administrative costs of certain social and economic development programs. The account balance was increased by $9 million effective before April 1, 2002 and by $9 million effective on April 1, 2002 and on each subsequent April 1, up to and including April 1, 2004, under the authority of the *Special Accounts Appropriation and Control Act*, 2001.

No financing transactions are provided for under this account. Spending authority committed represents the endowment of the account, which cannot be spent.

OLYMPIC ARTS FUND
This account was established under the *Special Accounts Appropriation and Control Act*, 2001.

The account promotes the bid for hosting the 2010 Winter Olympic Games in British Columbia or the hosting of those Games. Interest earned on the account balance is credited to the account as revenue. Expenses consist of transfers to groups and organizations for cultural and artistic activities that will promote the bid for the hosting of the 2010 Winter Olympic Games in BC or the hosting of those Winter Olympic Games. Administration costs are provided through the Ministry Operations Vote.

The initial account balance was established at $5 million. The balance was increased by $5 million effective on April 1, 2002 and will be increased by $5 million on each subsequent April 1, up to and including April 1, 2004, under the authority of the *Special Accounts Appropriation and Control Act*, 2001.

No financing transactions are provided for under this account. Spending authority committed represents the endowment of the account, which cannot be spent.

PHYSICAL FITNESS AND AMATEUR SPORTS FUND
This account was originally created as a fund under the *Revenue Surplus Appropriation Act*, 1969, was continued under the *Funds Control Act*, 1979, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act*, 1988.

The account promotes the physical fitness of residents of the province and their participation in amateur sport. Interest earned on the account balance is credited to the account as revenue. Expenses consist of transfers to physical fitness and amateur sport projects, groups and organizations, and awards to individuals. Administration costs are provided through the Ministry Operations Vote.

The account balance was increased by $5.5 million effective before April 1, 2002 and by $5.5 million effective on April 1, 2002 and on each subsequent April 1, up to and including April 1, 2004, under the authority of the *Special Accounts Appropriation and Control Act*, 2001.

No financing transactions are provided for under this account. Spending authority committed represents the endowment of the account, which cannot be spent.

UNIVERSITY ENDOWMENT LANDS ADMINISTRATION
This account was established as a Miscellaneous Statutory Account by authority of the *University Endowment Lands Administration Act*, was continued under the *University Endowment Land Act*, 1979, and became a Special Account under the *Special Appropriations Act*, 1982. The account provides for services to residents of the University Endowment Lands.

Revenue is derived from University Endowment Lands resident ratepayer contributions, including fees, licences, and property taxes. Other revenue sources (net of direct costs) include land sales and rent from land tenures. Expenses represent the transfer to the Ministry Operations Vote of the ratepayers' portion of the costs of providing services.

No financing transactions are provided for under this account.

Descriptions of Appropriations—Continued

Ministry of Competition, Science and Enterprise (name changed to Small Business and Economic Development)

Vote 18—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Championing a Competitive Business Environment, Marketing and Investment, Encouraging Innovation and the Development and Transfer of New Knowledge, and Executive and Support Services.

CHAMPIONING A COMPETITIVE BUSINESS ENVIRONMENT

Voted Appropriations Description: This sub–vote provides for development, analysis and preparation of policy and strategies relating to enhanced competitiveness and economic development within the province, particularly trade, tourism, film industry and government fees and licences, including: development of and support for government–wide economic strategies; negotiation and management of federal/provincial cost shared economic development programs; and promotion of British Columbia's locations and film industry infrastructure. Transfers are provided for economic and employment generating initiatives, including the Agreement on Internal Trade Secretariat, BC Film Society, Regional Film Commissions and various arts and cultural organizations. Recoveries are received from outside organizations and individuals for co–operative marketing initiatives, and services provided by the BC Film Commission.

Statutory Appropriation Description: This statutory appropriation provides for the Northern Development Fund Special Account, which was created by the *BC–Alcan Northern Development Fund Act*.

MARKETING AND INVESTMENT

Voted Appropriations Description: This sub–vote provides for the administration, operation and delivery of activities intended to stimulate provincial economic development, including: promotion of British Columbia as a positive investment location; encouraging business development; promotion of export capabilities into new markets; administration and wind–up of loans, investments, guarantees and fiscal agency agreements; and development and administration of tax credit and other programs and services for small business. This core business also provides for reserves for doubtful loans, write–downs of investments, and interest expense for concessionary loans. Transfers are provided for business and trade development and industry adjustment. Recoveries are received from participating public bodies, the public, and from clients through fees and project cost–sharing.

ENCOURAGING INNOVATION AND THE DEVELOPMENT AND TRANSFER OF NEW KNOWLEDGE

Voted Appropriation Description: This sub–vote provides for development of policies and programs to support science and technology initiatives. Transfers are provided to support the following science and technology activities: research and development, technology transfer and adoption; infrastructure services and initiatives; public understanding, awareness, education and training; and related strategic, long term partnerships, including federal/provincial initiatives.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub–vote provides for the office of the Minister of Competition, Science and Enterprise and the office of the Minister of State for Deregulation, and for administration and ministry executive support, including the deputy minister's office, financial, human resources, legislation and administrative services, records management and information systems, and the library. This sub–vote also provides for administrative support services for the Ministry of Energy and Mines, the Deregulation Secretariat, the Progress Board, and administration and enforcement of the *Motor Dealer Act*. Transfers are provided to the BC Community Financial Services Corporation for a grant for its Corporation Capital Tax liabilities and to the British Columbia Pavilion Corporation towards capital, operating and facilities maintenance costs and for amortization of the provincial investment in the corporation. Transfers are also provided for the Vancouver Convention and Exhibition Centre expansion project. Costs of administering the Motor Dealer Customer Compensation Fund are recovered from the fund. Recoveries are received from parties external to government for ministry services.

Statutory Accounts

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Descriptions of Appropriations—Continued

Ministry of Competition, Science and Enterprise (name changed to Small Business and Economic Development —Continued

Special Account

NORTHERN DEVELOPMENT FUND
This account was created by the *BC–Alcan Northern Development Fund Act*, 1998. The purpose of the account is to promote sustainable economic development in northwestern British Columbia. Expenses are to support investment in new or existing businesses, to create new employment or stabilize existing employment, to support other goals consistent with the Act, and for the operations of the Nechako–Kitimat Development Fund Society.

Interest earned on the fund balance is credited to the account as revenue. Transfers are provided to the Nechako–Kitimat Development Fund Society to support economic development in northwestern British Columbia. Administration costs are funded through the Ministry Operations Vote.

No financing transactions are provided for under this account.

Ministry of Education

Vote 19—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Public Schools, Independent Schools, Debt and Amortization, Management Services, Executive and Support Services.

PUBLIC SCHOOLS
Voted Appropriation Description: This sub–vote provides for transfers to School Districts and others to support the public school system. Recoveries are received from the federal government for expenditures primarily relating to the Official Languages in Education Protocol.

INDEPENDENT SCHOOLS
Voted Appropriation Description: This sub–vote provides for transfers to eligible independent schools for operating expenses, special education programs for qualifying students and registered home–schooled students.

DEBT SERVICE AND AMORTIZATION
Voted Appropriations Description: This sub–vote provides for the payment of short and long term debt service costs for approved capital construction projects, buses and equipment purchases. Sinking fund assets, which are used to pay off existing debt obligations, earn interest that is netted against debt service costs. This sub–vote also provides for the amortization of funds advanced for capital projects including school sites, portables, capital leases, buses, and equipment purchases.

MANAGEMENT SERVICES
Voted Appropriation Description: This sub–vote provides for corporate support services to operating programs including financial, human resources, information management, administrative services, freedom of information and privacy services, and general services and assistance to ministries, boards, agencies and commissions including the Ministry of Advanced Education, the Ministry of Education and the Ministry of Skills Development and Labour. Recoveries are received from miscellaneous sources and include certain costs related to supporting the Workers' Compensation Appeal Tribunal and Compensation Advisory Services in the Ministry of Skills Development and Labour.

EXECUTIVE AND SUPPORT SERVICES
Voted Appropriations Description: This sub–vote provides for executive direction for the ministry and management and program support for K–12 education programs. This sub–vote also provides for the office of the Minister of Education, and includes salaries, benefits, allowances, and operating expenses of the Minister and Minister's staff. Transfers are provided for education development and implementation activities. Recoveries are received from general education development test fees, participation in federal/provincial agreements and activities, other governments, and other sources.

Prepaid Capital Advances by Core Business

PUBLIC SCHOOLS
Prepaid Capital Advances—Disbursements are provided for approved school capital projects including construction, school sites, portables, capital leases, and bus and equipment purchases.

Descriptions of Appropriations—Continued

Ministry of Education—Continued

Statutory Accounts

PAYMENTS BASED ON CONTRIBUTIONS
This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Ministry of Energy and Mines

Vote 20—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Resource Development, Policy and Legislation, Mining, and Executive and Support Services.

RESOURCE DEVELOPMENT
Voted Appropriation Description: This sub–vote provides for management of the province's coal, geothermal, mineral, natural gas and petroleum resources, including: conducting geoscientific field studies; determining coal, geothermal, mineral, natural gas and petroleum potential; issuing, recording and maintaining subsurface tenures; regulating mineral and placer claim staking; providing support services to industry and information to the public; collecting fees, rentals and tender bonuses; negotiating fair compensation for mineral and coal titles expropriated for the creation of parks; revenue forecasting, royalty policy determination, fiscal and economic analysis, infrastructure development and investment promotion; and developing new resource development and revenue generating initiatives. Transfers are provided for resource studies and projects, to support and stimulate oil and gas exploration, for university research, and to support ministry revenue generating initiatives.

POLICY AND LEGISLATION
Voted Appropriation Description: This sub–vote provides for evaluation, strategic planning, policy and legislation development and regulatory reform initiatives with regard to the province's energy sector, including electricity, alternative energy, and oil and gas resources, and the mineral sector including mineral exploration and the development of metals, coal, industrial minerals and aggregate resources; development and implementation of the Province's Energy Plan, including administration of the Columbia River Treaty, the *Utilities Commission Act*, the *Power for Jobs Act* and the *Energy Efficiency Act*; encouraging First Nations development by developing consultation policy and guidelines, developing treaty mandates for subsurface resources, and negotiating interim measures agreements; collection and dissemination of statistics, analysis and forecasting of energy and mineral market conditions; and economic analyses and environmental assessment reviews of resource developments and resource use options. Transfers are provided for energy research.

MINING
Voted Appropriation Description: This sub–vote provides for management of the province's mineral, coal and aggregate resources and regulation of the industries that explore for and develop these resources, by regulating mineral, coal, industrial mineral and aggregate industries for health and safety and environmental responsibility.

EXECUTIVE AND SUPPORT SERVICES
Voted Appropriations Description: This sub–vote provides for the office of the Minister of Energy and Mines, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff and administration and ministry executive support, including deputy ministers' offices. Under an agreement, the Ministry of Competition, Science and Enterprise provides administrative support services for the ministry. This core business also provides for assessment and implementation of offshore oil and gas exploration and development, including negotiating necessary fiscal, regulatory and environmental management arrangements with the federal government. Transfers are provided for investigation of offshore oil and gas development.

Vote 21—Contracts and Funding Arrangements

This vote provides for programs and operations described in the voted appropriations under the core business Contracts and Funding Arrangements.

Descriptions of Appropriations—Continued

Ministry of Energy and Mines—Continued

CONTRACTS AND FUNDING ARRANGEMENTS
Voted Appropriations Description: This sub-vote provides transfers for First Nations to share revenue received from petroleum, natural gas, and minerals extraction in accordance with the federal/provincial agreement, as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act* and agreements with other First Nations; for the Columbia Basin Trust for operating expenses; and for the Vancouver Island Natural Gas Pipeline Agreement.

Statutory Appropriation Description: This statutory appropriation provides for the Vancouver Island Natural Gas Pipeline Special Account, which was created by the *Vancouver Island Natural Gas Pipeline Act*.

Vote 22—British Columbia Utilities Commission

This vote provides for programs and operations described in the voted appropriation under the core business British Columbia Utilities Commission.

BRITISH COLUMBIA UTILITIES COMMISSION
Voted Appropriation Description: This sub-vote provides for the operation of the commission as outlined under the *Utilities Commission Act*. Transfers are made to reimburse some participants for costs related to commission proceedings. Costs of the commission are fully recovered from regulated entities, hearing and project applicants, and others.

Statutory Accounts

PAYMENTS BASED ON CONTRIBUTIONS
This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Special Account

VANCOUVER ISLAND NATURAL GAS PIPELINE
This account was created by authority of the *Vancouver Island Natural Gas Pipeline Act*. Of the original $80,000,000 authorized for this account, $25,000,000 was disbursed as loans in 1990/91 and 1991/92 for capital construction of the pipeline to Vancouver Island. As of March 31, 2003, the full remaining balance of the account will be expended for the provision of financial assistance for the conversion of oil, propane, and other fuel-fired appliances to the use of natural gas. Expenses to the account have consisted of transfers for persons that have applied and qualified for financial assistance. No interest or other revenue is credited to the account. Administration costs have been funded through the Ministry Operations Vote.

No financing transactions are provided for under this account.

Loans, Investments and Other Requirements by Core Business

CONTRACTS AND FUNDING ARRANGEMENTS
Columbia Basin Accord—Disbursements are for an investment in the Columbia Power Corporation and the Columbia Basin Trust for power projects to be undertaken pursuant to the province's agreements with the Columbia Basin Trust.

Revenue Collected for, and Transferred to, Other Entities by Core Business

EXECUTIVE AND SUPPORT SERVICES
Oil and Gas Commission Act—Disbursements are provided by the province to the Oil and Gas Commission under the *Oil and Gas Commission Act* with respect to oil and gas industry fees collected under the *Petroleum and Natural Gas Act* and the *Pipeline Act*, and the levy assessed under the Oil and Gas Commission Levy Regulation.

Descriptions of Appropriations—Continued

Ministry of Finance

Vote 23—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Financial and Economic Performance and Analysis, Financial Governance, Accounting and Reporting, Treasury, Financial and Corporate Sector Services, and Executive and Support Services.

FINANCIAL AND ECONOMIC PERFORMANCE AND ANALYSIS
Voted Appropriation Description: This sub–vote provides for the operation of Treasury Board Staff Operations. Major responsibilities include financial, economic, revenue, capital, taxation, intergovernmental fiscal relations advice to government and risk management as it pertains to the fiscal framework. Costs are partially recovered from parties external to government for services provided on their behalf. This sub–vote also provides for the management of the provincial government budget, service plan and service plan report processes; production of various financial and economic documents, including the Estimates and Budget and Fiscal Plan; and operation and maintenance of financial and economic models to support decision–making within government.

FINANCIAL GOVERNANCE, ACCOUNTING AND REPORTING
Voted Appropriations Description: This sub–vote provides for the operation of the Office of the Comptroller General. Major responsibilities include: reporting on financial transactions including ad hoc, monthly and quarterly financial reporting and Public Accounts; governance over financial management and procurement legislation, policy and procedures; analysis and advice on financial administration, accountng and procurement policy issues and process improvements; post–payment compliance and payment diversion; provision of internal audit and management advisory services pertaining to internal financial and management controls; performance management, accountability, and risk management; special audit investigations; and provision of pre– and post–implementation reviews of major information technology systems; recoveries are received from ministries and Crown corporations for internal audit services.

Statutory Appropriation Description: This statutory appropriation provides for the Unclaimed Property Special Account which is governed under the *Unclaimed Property Act*, 1999.

TREASURY
Voted Appropriation Description: This sub–vote provides for debt management for the government and its Crown corporations and agencies; support for corporate and project finance initiatives and for management of settlement operations; forecasting, reporting and analysis services relating to the provincial debt. Services are cost recovered from Crown corporations and agencies, other government ministries and other clients internal and external to government. This sub–vote also provides for banking and cash management services on a cost recovery basis to Banking/Cash Management Branch clients, including Crown corporations and the government. Services include contract negotiation and management; credit facilities; Consolidated Revenue Fund management; payment and revenue collection services; direction and support to government clients for electronic banking and payment services; and implementation support and monitoring for card services.

Statutory Appropriation Description: This statutory appropriation provides for the Provincial Treasury Revenue Program Special Account.

FINANCIAL AND CORPORATE SECTOR SERVICES
Voted Appropriations Description: This sub–vote provides for the operation of the Financial Institutions Commission and the Credit Union Deposit Insurance Corporation. It provides for the administrative costs of regulating credit unions, trust companies, insurance companies, pension plans and captive insurance companies; administration of the *Real Estate Act*, the *Mortgage Brokers Act*, the *Strata Property Act* and related activities; and administrative costs of the Credit Union Deposit Insurance Fund, and related activities. This sub–vote also provides for the registration of all business entities, non–profit organizations and cooperatives that operate in British Columbia; maintenance of registries of security interests (liens) in personal property; the ownership and location of manufactured homes in the province; and the operation of the Auditor Certification Board under the *Company Act*. This sub–vote also provides for policy analysis and advice to government regarding the financial and corporate sectors and the legal frameworks applicable to companies, societies, partnerships, condominiums, and the use of personal property as collateral for loans and various liens. Costs are partially recovered from parties external to government.

EXECUTIVE AND SUPPORT SERVICES
Voted Appropriations Description: This sub–vote provides for the office of the Minister of Finance, for executive and administration support for the ministry, including financial, human resources, information and systems management, freedom of information and privacy services, and funding in support of Partnerships British Columbia. It also provides for payment of travel expenses, including prescribed allowances to members of the Executive Council, Parliamentary Secretaries, and related staff pursuant to Section 7 of the *Legislative Assembly Allowance and Pension Act*. This sub–vote also provides for certain expenses incurred for the Office of the Premier; occupancy and related costs for the Executive Council and Intergovernmental Relations; and support for Government House. Recoveries are received from parties external and internal to government for ministry services.

Descriptions of Appropriations—Continued

Ministry of Finance—Continued

Vote 24—Public Sector Employers' Council

This vote provides for programs and operations described in the voted appropriations under the core business Public Sector Employers' Council.

PUBLIC SECTOR EMPLOYERS' COUNCIL
Voted Appropriations Description: This sub-vote provides for the operation of the Public Sector Employers' Council and the Council Secretariat, as established under the *Public Sector Employers Act (PSEA)*, and includes salaries and remuneration of the secretariat staff, government's financial contributions to employer associations established under the *PSEA*, and related expenses. The council sets and coordinates strategic directions in human resource management and labour relations, and advises government with respect to labour relations, pensions and compensation-related issues in the public sector. Costs are partially recovered from pension boards.

Statutory Accounts

PAYMENTS BASED ON CONTRIBUTIONS
This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

DISSOLUTION OF BC FERRY CORPORATION SHARES
This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 21 (2)). This section of the act authorizes the write off of assets and uncollectible debts.

Special Account

PROVINCIAL TREASURY REVENUE PROGRAM
This account was established in 1990 by amendments to the *Financial Administration Act*, and provides for revenue generated from financial agreements managed by the Ministry of Finance.

Net revenue (expense) represents the net income (deficiency) from the Provincial Treasury revenue program in the Management of Public Funds and Debt vote.

No financing transactions are provided for under this account.

UNCLAIMED PROPERTY
This statutory appropriation was created by the *Unclaimed Property Act*, 1999. The purpose of the legislation is to reunite owners with their unclaimed property held by government and others. Revenues represent unclaimed money deposits, and any unclaimed property remitted to government by holders under Section 12 of the *Unclaimed Property Act*, and related fees. Expenses from the account represent claims paid out to owners, and all costs associated with the administration of the Act and regulations.

Ministry of Forests

Vote 25—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Forest Protection, Stewardship of Forest Resources, Pricing and Selling Timber, Compliance and Enforcement, and Executive and Support Services.

FOREST PROTECTION
Voted Appropriations Description: This sub-vote provides for forest protection, including fire prevention control in accordance with applicable legislation throughout the province, including: (a) Direct Fire – provides for control and suppression of wild fires and *ex-gratia* payments related to these activities. Costs related to the provision of supplies and services are recovered from other agencies and levels of government, provinces, countries, companies, organizations and individuals; (b) Fire Preparedness – provides for fire prevention; the infrastructure, personnel, equipment and supplies required to maintain a consistent state of readiness to control and suppress wild fires; and associated research and development. Transfers are provided to promote fire safety and awareness. Costs related to the provision of supplies and services may be recovered from other agencies and levels of government, provinces, countries, companies, organizations, and individuals, and from annual rents paid into the Consolidated Revenue Fund by timber licence holders; and (c) Forest Health – provides for forest health activities in Parks and Protected Areas, some viewscapes, urban areas, and other special sites.

Descriptions of Appropriations—Continued

Ministry of Forests—Continued

STEWARDSHIP OF FOREST RESOURCES
Voted Appropriation Description: This sub–vote provides for provincial forest and range land stewardship and management at provincial, regional and district levels including forest and range practices, timber supply planning and determination, range planning and management, control of invasive alien plants, recreation, forest health management, applied research, and forest gene resource management. Costs related to the provision of supplies and services may be recovered from other ministries and levels of governments, agencies, organizations, and individuals.

Statutory Appropriations Description: This statutory appropriation provides for the Forest Stand Management Fund Special Account and for the South Moresby Forest Replacement Special Account.

PRICING AND SELLING TIMBER
Voted Appropriation Description: This sub–vote provides for headquarters, regional and district activities related to timber tenure administration, timber pricing, and access to markets; meeting obligations with First Nations; and building and maintaining the forest services roads and bridge infrastructure to provide access to timber. Transfers are provided for the promotion of integrated management of forest and rangelands. Costs related to the provision of supplies and services may be recovered from other ministries and levels of governments, agencies, organizations, and individuals.

COMPLIANCE AND ENFORCEMENT
Voted Appropriation Description: This sub–vote provides for all activities related to upholding British Columbia laws to protect the province's forest and range resources under the jurisdiction of the Ministry of Forests including: enforcing environmental standards for forest and range management for government and forest and range tenure holders; enforcing revenue policies; combating forest crimes; enforcing regulations to minimize fire, pests, and other agents; and enforcing rules governing the use of forest service recreation sites and trails.

EXECUTIVE AND SUPPORT SERVICES
Voted Appropriations Description: This sub–vote provides for executive direction and related support services to the ministry including: the office of the Minister of Forests, including salaries, benefits, allowances, and operating expenses of the minister and the minister's staff; and corporate governance and service delivery activities for strategic policy, performance management, legislation development, First Nations' participation, finance, human resources, freedom of information, executive and executive support, regional and district management, continuous improvement, best practices initiatives, and information technology strategy and central infrastructure. Transfers are provided for the integrated management of forest and rangelands and First Nations' participation in the forest economy. Costs related to the provision of supplies and services may be recovered from other ministries and levels of governments, agencies, organizations, and individuals.

Vote 26—Forest Investment

This vote provides for programs and operations described in the voted appropriations under the core business Forest Investment.

FOREST INVESTMENT
Voted Appropriation Description: This sub–vote provides for the operation and management of forest resource planning, research and investments, and product development and marketing including: the development of objectives and standards for, and third party administration of, land–based investments and for planning and delivery of land–based activities by the forest industry; the development of objectives and standards for, and third party administration of, delivery of land–based investments on the Crown portion of Woodlot licence and Community Forest Agreement areas; the completion of strategic land use plans for areas across the province and for preparation of landscape/watershed level sustainable resource management plans; high priority operational research activities identified by the forest industry, research community and government; the development and provision of genetically well–adapted, high quality reforestation material from natural sources and through the conservation of our forest gene resources; product development, technology transfer and the fibre access needs of the secondary manufacturing industry; and activities that are intended to develop new markets and maintain existing international markets for British Columbia forest products. Transfers are provided for seed and gene conservation. Costs related to the provision of supplies and services may be recovered from other levels of government, agencies, organizations, and individuals.

STATUTORY— BC TIMBER SALES SPECIAL ACCOUNT
(FORMERLY SMALL BUSINESS FOREST ENTERPRISE PROGRAM SPECIAL ACCOUNT)
This statutory account provides for programs and operations described in the statutory appropriations under the core business BC Timber Sales.

BC TIMBER SALES
Statutory Appropriation Description: This statutory appropriation provides for the BC Timber Sales Special Account.

Descriptions of Appropriations—Continued

Ministry of Forests—Continued

Statutory Accounts

INTEREST ON REVENUE REFUNDS
This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 24(1)(c)).

Special Accounts

BC TIMBER SALES (FORMERLY SMALL BUSINESS FOREST ENTERPRISE PROGRAM SPECIAL ACCOUNT)
This account was established in 1988 through an amendment to Section 109 of the *Forest Act*. The purpose of the account is to identify all revenues incidental to the operation of BC Timber Sales and to provide an ongoing source of funds to defray the costs of the program.

Revenue is collected from the following sources: upset stumpage; bonus stumpage; annual fees and billings (annual rent, trespass charges, scaling fees, and registration fees) incidental to the operation of the program; and sales of logs.

Expenses are for: preparing forest development plans and logging plans; assessments required to formulate these plans for timber sale licences; costs of meeting requirements in accordance with applicable legislation; construction and maintenance of logging roads and bridges; costs of developing timber sales for auction; protection of forests; administration; costs of selling timber and logs; and other forest management requirements incidental to the program.

Revenue in excess of current expenses and outstanding obligations is transferred to the General Fund.

Disbursements reflect capitalizable costs incurred for development of timber for sale in future years. These costs are recovered from future sales revenue.

FOREST STAND MANAGEMENT FUND
This account was originally established as a fund by the *Forest Stand Management Fund Act*, 1986, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act*, 1988. Revenue is provided by contributions from municipalities, the forest industry, forest sector unions and others; through money collected in accordance with applicable legislation; penalties levied in accordance with applicable legislation; and from stumpage levies. Expenses provide for enhanced management of British Columbia's forest and range lands, for silviculture work and costs related to environmental remediation performed in accordance with applicable legislation, to defray the costs of investigating contraventions of applicable legislation, to defray fire suppression costs relating to contraventions of applicable legislation where a penalty has been levied in respect of the contravention, and for reforestation and road deactivation in areas subject to stumpage levies.

No financing transactions are provided for under this account.

SOUTH MORESBY FOREST REPLACEMENT
This account was established by the *South Moresby Implementation Act* in 1988. The purpose of this account is to offset the decrease in forest land available for harvest due to the creation of South Moresby National Park by funding incremental silviculture and other activities on coastal forest lands. This account may receive contributions from the Consolidated Revenue Fund, the federal government and accrued interest.

No financing transactions are provided for under this account.

Ministry of Health Planning

Vote 27—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the core business Stewardship and Corporate Management.

STEWARDSHIP AND CORPORATE MANAGEMENT
Voted Appropriations Description: This sub–vote provides for the office of the Minister of Health Planning and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff. This sub–vote also provides for stewardship and corporate management functions such as: development of the policy and legislative framework for the health system; development of long–term healthcare plans; monitoring and regulation of professional associations; and public health reports on population health through the Provincial Health Officer. Central financial and operational management is provided by the Ministry of Health Services. Transfers are provided to other levels of government, agencies and organizations complementing ministry–funded programs. Recoveries are made from other levels of government for services provided by the ministry.

Descriptions of Appropriations—Continued

Ministry of Health Planning—Continued

Vote 28—Vital Statistics (Special Operating Agency)

This vote provides for programs and operations described in the voted appropriations under the core business Services Delivered by Ministry.

SERVICES DELIVERED BY MINISTRY
Voted Appropriation Description: This sub–vote provides for expenses of the Special Operating Agency responsible for the administration, registration, record maintenance, certification, statistical analysis and reporting of births, deaths and marriages occurring in the province. Transfers are provided to various individuals, groups, and agencies that provide services on behalf of the Vital Statistics Agency. Recoveries are received as a result of the provision of services for genealogy, pre–adoption records, non–statutory certifications and data extraction, to provincial government ministries, to agencies, to other levels of government and to the public.

Ministry of Health Services

Vote 29—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Services Delivered by Partners, Services Delivered by Ministry, Recoveries from Health Special Account, and Stewardship and Corporate Management.

SERVICES DELIVERED BY PARTNERS
Voted Appropriations Description: This sub–vote provides funding for, or on behalf of, system partners who are responsible for the administration, operation and delivery of health programs and services in the province. Regional Health Sector Funding provides for the management and delivery of health services, including mental health services to adults, public and preventive health services, acute care services, provincial programs and home and community care services. This includes funding for operations, minor equipment and minor capital improvements. Transfers are provided and services delivered to, or on behalf of, health authorities, individuals, and other organizations such as Canadian Blood Services. Recoveries are received from other levels of government and other organizations for services provided by the ministry.

Medical Services Plan provides transfers for eligible services provided by medical practitioners, health care practitioners and diagnostic facilities, on a fee–for–service basis or alternative contractual basis and other recruitment, retention, training and planning initiatives with respect to physicians. Payments for these services and initiatives are in accordance with the *Medicare Protection Act* and agreements with professional associations and health authorities. Recoveries are received to reimburse the Medical Services Plan for claims that are the responsibility of the Insurance Corporation of British Columbia, Workers' Compensation Board and other third parties and from other levels of government for services provided by the ministry.

Pharmacare provides transfers to individuals, agencies or other organizations for the full or partial cost of designated prescription drugs, dispensing fees, ostomy supplies, prosthetic appliances and other approved items, as well as for services that complement Pharmacare programs.

Debt Service Costs provides for the provincial government's share of debt servicing costs related to health facility and equipment capital projects. Sinking fund assets, which are used to retire existing debt obligations, earn interest that is netted against debt service costs. Amortization of Prepaid Capital Advances provides for the amortization of funds advanced for health facility and equipment capital projects.

Statutory Appropriations Description: This statutory appropriation provides for the Medical and Health Care Services Special Account which is governed under the *Medical and Health Care Services Special Account Act*.

SERVICES DELIVERED BY MINISTRY
Voted Appropriations Description: This sub–vote provides funding for the administration, operation and delivery of specified services delivered directly to the public. Emergency Health Services provides for the administration, operation and delivery of emergency health services, including ground and air ambulance services, as well as for training, examination of emergency medical personnel, and amortization expense related to capital assets. Transfers are provided to agencies for ambulance services to the public on behalf of the Emergency Health Services Commission. Recoveries are received from organizations for the use of ambulances and attendants and from the Medical Services Plan for medical services provided on a contractual basis.

Descriptions of Appropriations—Continued

Ministry of Health Services—Continued

Health Benefit Operations provides for the administration of the Medical Services Plan and Pharmacare programs, including the enrolment of eligible British Columbia residents to ensure they have access to publicly funded health care, managing the premium assistance program, processing claims for medically required services provided by physicians, diagnostic and laboratory facilities, certain supplementary benefits practitioners, and eligible prescription drugs and designated medical supplies. Central financial and operational management, including information systems, is funded within the Stewardship and Corporate Management sub–vote. Recoveries are received from other agencies and ministries, such as the Workers' Compensation Board and Ministry of Human Resources, for the processing costs of claims covered by these parties.

RECOVERIES FROM HEALTH SPECIAL ACCOUNT
Voted Appropriation Description: This sub–vote provides for recoveries from the Health Special Account.

Statutory Appropriation Description: This statutory appropriation provides for the Health Special Account which is governed under the *Health Special Account Act*.

STEWARDSHIP AND CORPORATE MANAGEMENT
Voted Appropriations Description: This sub–vote provides for the office of the Minister of Health Services and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff; salaries, benefits and allowances for the Minister of State for Mental Health, the Minister of State for Intermediate, Long Term and Home Care and the ministers' staff. This sub–vote also provides for stewardship and corporate management functions such as: direction to health authorities and other health providers; support to partners in delivering healthcare services; monitoring of health authority compliance and performance; central financial and operational management services of the ministry; general services to support program delivery; and assistance to the Ministry of Health Planning. Transfers are provided to agencies and organizations complementing ministry–funded programs. Recoveries are received from other levels of government for services provided by the ministry.

Statutory Accounts

PAYMENTS BASED ON CONTRIBUTIONS
This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Special Accounts

HEALTH SPECIAL ACCOUNT
This account was established by the *Health Special Account Act*, 1992. Administered by the Ministry of Health Services, the account provides for the allocation of a portion of British Columbia Lottery Corporation revenues and may include revenues from the winding down of the Healthcare Labour Adjustment Society, to fund the administration, operation, and delivery of health care, health research, health promotion and health education services. Expenditures of the Special Account represent transfers to the Ministry Operations Vote.

No financing transactions are provided for under this account.

MEDICAL AND HEALTH CARE SERVICES SPECIAL ACCOUNT
This account was established by the *Medical and Health Care Services Special Account Act*, 1994, and is administered by the Ministry of Health Services. The purpose of the account is to facilitate arrangements to manage year–to–year fluctuations in payments by the Medical Services Plan to members of various health care professions. These arrangements are established by regulation or are contained in agreements between the government and the professions under the authority of the *Medicare Protection Act*.

Revenue is provided from voted appropriations and consists of unused portions of the available amount for each profession and from any amount specified by an agreement.

Expenses may be made where savings from under–utilization in prior years are applied to offset over–utilization in a subsequent year or specified by an agreement.

No financing transactions are provided for under this account.

Loans, Investments and Other Requirements by Core Business

Descriptions of Appropriations—Continued

Ministry of Health Services—Continued

SERVICES DELIVERED BY PARTNERS
Health Innovation Incentive Program—Loans (disbursements) are no longer provided to health authorities or other health agencies. Receipts represent repayment by health authorities of the loans (disbursements) made in previous years. Administration costs are funded through the ministry's voted appropriations.

Prepaid Capital Advances by Core Business

SERVICES DELIVERED BY PARTNERS
Prepaid Capital Advances—Disbursements are provided for approved health facilities and equipment capital projects.

Ministry of Human Resources

Vote 30—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Employment Programs, Temporary Assistance, Continuous Assistance, Supplementary Assistance, Employment and Assistance Appeal Tribunal, and Executive and Support Services.

EMPLOYMENT PROGRAMS
Voted Appropriation Description: This sub–vote provides for programs for clients with employment plans to assist them to find sustainable employment and may include directed job search, job placement programs and/or specific training for employment. It also provides for specialized programs that support persons with disabilities. Transfers are made to organizations, corporations and individuals in support of employment programs, including transfers under the federal/provincial Employability Assistance for Persons with Disabilities Agreement. Recoveries may be received from the federal government for specialized employment programs. This sub–vote also provides for salaries and benefits for persons with disabilities receiving on–the–job training under the Public Service Training Program.

TEMPORARY ASSISTANCE
Voted Appropriation Description: This sub–vote provides for temporary assistance to eligible individuals who are capable of financial independence through employment. Those unable to work because of a short–term medical condition, because they are a single parent caring for a young child, or because they are caring for a disabled family member may be temporarily excused from seeking employment. This sub–vote also provides for persons with disabilities who are expected to work. Transfers are made to individuals in support of these activities. Recoveries are received from assignments authorized by the *Employment and Assistance Act* and the *Employment and Assistance for Persons with Disabilities Act*, and from repayable assistance and overpayments.

CONTINUOUS ASSISTANCE
Voted Appropriation Description: This sub–vote provides for continuous assistance to eligible individuals who are not expected to gain financial independence through employment; this includes those with multiple barriers to employment. Transfers are made to individuals in support of these activities. Recoveries are received from assignments authorized by the *Employment and Assistance Act* and the *Employment and Assistance for Persons with Disabilities Act*, and from repayable assistance and overpayments.

SUPPLEMENTARY ASSISTANCE
Voted Appropriation Description: This sub–vote provides for health and other supports for eligible individuals in need such as health services for persons with disabilities and emergency shelters. Transfers are made to individuals and organizations in support of these activities. Recoveries are received from Bus Pass Program user fees, from assignments authorized by the *Employment and Assistance Act* and the *Employment and Assistance for Persons with Disabilities Act*, from repayable assistance and overpayments, and from agencies contributing to or sharing in the cost of sponsored services.

EMPLOYMENT AND ASSISTANCE APPEAL TRIBUNAL
Voted Appropriation Description: This sub–vote provides for a single–level, regionally–based appeal system. Transfers are made to regional appeal tribunal members.

EXECUTIVE AND SUPPORT SERVICES
Voted Appropriations Description: This sub–vote provides for the office of the Minister of Human Resources, executive direction, and support services such as policy, research, performance measurement, employee services, financial services, information management, and service delivery. Transfers are made in support of these activities. Recoveries are received from ministries and parties external to government for ministry services provided.

Descriptions of Appropriations—Continued

Ministry of Human Resources—Continued

Statutory Accounts

PAYMENTS BASED ON CONTRIBUTIONS
This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Ministry of Management Services

Vote 31—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Governance and Integration, Results Management Office, Service and Channel Integration, BC Shared Services Agency, Public Service Appeal Board, and Executive and Support Services.

GOVERNANCE AND INTEGRATION
Voted Appropriations Description: This sub–vote provides for the Chief Information Office Operations; governance and leadership of the provincial government's information and information technology (IT) resources including the development of strategies, policies, standards, architectures and electronic service delivery directions for government; and strategies to enable the local and federal governments, as well as businesses and citizens of British Columbia to engage with the provincial government electronically. This sub–vote also provides for the development of policies and programs to support telecommunications initiatives. Transfers are provided to support federal/provincial initiatives and telecommunications activities.

RESULTS MANAGEMENT OFFICE
Voted Appropriation Description: This sub–vote provides for the costs related to certain e–government, critical business and other initiatives. Costs are fully recovered from ministries, special offices, Crown agencies and external organizations.

SERVICE AND CHANNEL INTEGRATION
Voted Appropriations Description: This sub–vote provides for the operation of Government Agent offices throughout the province, including the integrated delivery of programs, services and information on behalf of ministries, agencies, the private sector and other governments. This sub–vote also provides consolidated corporate and information programs that support cross government specialized functions. Activities include information management, privacy protection and information access, and statistical and research services. Activities also include managing legislation and providing policy and professional advice, tools, resources and services that enhance accountable decision–making and increase public access to programs and information. Recoveries are received from ministries, Crown agencies, and external organizations for various activities.

BC SHARED SERVICES AGENCY
Voted Appropriations Description: This sub–vote provides for service delivery and administration of the BC Shared Services Agency. Shared services include: corporate procurement and supply chain services, evaluation and consultation services, and travel and light vehicle fleet management services; delivery of cross government initiatives that enable shared and common business applications, including special IT infrastructure projects and IT security services; procurement and supply services; common IT services; and finance services, including the corporate accounting system and payroll services. Recoveries are received from parties external and internal to government for shared services.

PUBLIC SERVICE APPEAL BOARD
Voted Appropriation Description: This sub–vote provided for fees and salaries of the board members and staff, and expenses of the board in the processing and hearing of appeals under the *Public Service Act*. The Office of the Merit Commissioner will take over the functions of the Public Service Appeal Board, which is being eliminated.

EXECUTIVE AND SUPPORT SERVICES
Voted Appropriations Description: This sub–vote provides for the office of the Minister of Management Services, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff. It also provides for executive direction of the ministry and administrative support services including financial, human resources, information systems, freedom of information and privacy services, and other services to ministry operations and programs. Recoveries are received from parties internal to government for services provided.

Descriptions of Appropriations—Continued

Ministry of Management Services—Continued

Vote 32—Public Service Employee Relations Commission

This vote provides for Public Service Employee Relations Commission (PSERC) programs and operations described in the voted appropriations under the following four core businesses: HR Governance and Strategy, HR Client Services, Pension, Employee Benefits and Corporate Programs, and HR Executive and Support Services.

HR GOVERNANCE AND STRATEGY
Voted Appropriations Description: This sub–vote provides for PSERC activities related to strategic human resource management, policy and compensation, merit commissioner activities, management terms and conditions, workforce adjustment activities, labour relations, and collective bargaining, which includes the negotiation and administration of collective agreements on behalf of government.

HR CLIENT SERVICES
Voted Appropriations Description: This sub–vote provides for a broad range of HR services to government and other clients including recruitment and selection, advisory services on organizational design, compensation, labour relations, government–wide training and development, workforce adjustment, career planning and transition services and other activities related to human resource management. Recoveries are received from parties internal to government for services provided.

PENSION, EMPLOYEE BENEFITS AND CORPORATE PROGRAMS
Voted Appropriations Description: This sub–vote provides for employer contributions for pensions and benefits, as well as the management and administration of employee benefits plans and corporate programs. Transfers are made to employees through the employee recognition program. Recoveries are received from parties external and internal to government for pensions, benefits and corporate programs.

HR EXECUTIVE AND SUPPORT SERVICES
Voted Appropriations Description: This sub–vote provides for the office of the commissioner, and includes salaries, benefits, allowances and operating expenses of the commissioner and the commissioner's staff. It provides for executive direction of PSERC and administrative support services including financial, human resources, information systems, freedom of information and privacy services, and other services to PSERC operations and programs. Recoveries are received from parties internal to government for services provided.

Ministry of Provincial Revenue

Vote 33—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following three core businesses: Tax Administration and Collection, Debt Administration and Collection and Home Owner Grant, and Executive and Support Services.

TAX ADMINISTRATION AND COLLECTION
Voted Appropriation Description: This sub–vote provides for the administration and enforcement of various tax statutes and revenue and benefit programs which are the responsibility of the Ministry of Provincial Revenue. This sub–vote also provides for payment of interest or refunds of taxation revenues under statutes administered by the ministry. Costs are partially recovered from revenues administered by the ministry.

DEBT ADMINISTRATION AND COLLECTION AND HOME OWNER GRANT
Voted Appropriations Description: This sub–vote provides for accounts receivable collection, loan management services, and administration of the Home Owner Grant Program. Costs are recovered from clients or deducted from collected proceeds.

Statutory Appropriation Description: This statutory appropriation provides for the Provincial Home Acquisition Special Account.

EXECUTIVE AND SUPPORT SERVICES
Voted Appropriations Description: This sub–vote provides for the office of the Minister of Provincial Revenue, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff. It also provides for executive strategic direction of the ministry and administrative support services; tax appeal management and administration; and centralized billing and receivable management including premiums and fees collected for the Medical Services Plan of the Ministry of Health Services.

Descriptions of Appropriations—Continued

Ministry of Provincial Revenue—Continued

Special Account

PROVINCIAL HOME ACQUISITION
This account was created as a fund by the *Provincial Home Acquisition Act*, 1967, and was changed to a Special Account under the *Special Appropriations Act*, 1982. The purpose of the account was to pay grants to qualified British Columbia residents constructing or purchasing a home, and to make loans secured by second mortgages. Currently, mortgage financing is provided from this account to qualified British Columbia residents for the conversion of existing housing into rental suites under the *Home Conversion and Leasehold Loan Act*, 1979.

Most of the BC Second Mortgage program portfolio has been sold to private sector lenders. The province repurchases mortgage accounts which become more than 90 days in arrears.

Revenue consists of interest on outstanding mortgage principal. Expense includes statutory rebates and other miscellaneous program costs.

Receipts represent repayment of outstanding mortgage loan principal. Disbursements represent new conversion mortgages, repurchased mortgage accounts and guarantee claims paid under the mortgage assistance program.

Loans, Investments and Other Requirements by Core Business

TAX ADMINISTRATION AND COLLECTION
International Fuel Tax Agreement *(Motor Fuel Tax Act)*—Disbursements are provided by the province to other International Fuel Tax Agreement jurisdictions in respect of the receipts collected on their behalf by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations.

Land Tax Deferment Act—Disbursements are made to local governments to reimburse them for property taxes of those over 60 years of age and other qualified property owners that are deferred under this Act. The property owner or the estate is required to repay to the province all deferred taxes together with interest, on the termination of the agreement. Receipts represent repayments of outstanding principal (taxes deferred exclusive of interest). Interest and fee revenue are credited to the Consolidated Revenue Fund and administration costs are funded through the ministry's voted appropriations.

Revenue Collected for, and Transferred to, Other Entities by Core Business

TAX ADMINISTRATION AND COLLECTION
British Columbia Ferry Corporation *(Motor Fuel Tax Act)*—Disbursements were provided to the British Columbia Ferry Corporation (BCFC) in respect of motive fuel tax (receipts) collected on BCFC's behalf by the Ministry of Provincial Revenue. Administration costs were funded through the ministry's voted appropriations. Disbursements were used by BCFC to cover a portion of their operating losses incurred in providing ferry services in British Columbia coastal waters. In 2003/04, this financing transaction is eliminated and a grant of $106 million will be provided to the British Columbia Ferry Services Inc. for the coastal ferry services contract.

British Columbia Transit Act (Motor Fuel Tax)—Disbursements are provided to British Columbia Transit (BCT) in respect of the *British Columbia Transit Act* fuel tax (receipts) collected on BCT's behalf by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations.

Build BC Act (Motor Fuel and Social Services Taxes)—Disbursements are provided to the BC Transportation Financing Authority (BCTFA) in respect of the fuel tax (receipts) and the social service tax (receipts) on short term rentals of passenger vehicles collected on BCTFA's behalf under the *Build BC Act* by the ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations.

Greater Vancouver Transportation Authority Act (Motor Fuel and Social Service Taxes)—Disbursements are provided to the Greater Vancouver Transportation Authority (GVTA) in respect of the fuel tax (receipts) and the social service tax (receipts) on parking collected on GVTA's behalf under the *Greater Vancouver Transportation Authority Act* by the ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations.

Rural Area Property Taxes—Disbursements are provided to local governments and entities in rural areas in respect of local property taxes and levies (receipts) collected on their behalf by the Ministry of Provincial Revenue. Interest and fee revenue is deposited to the Consolidated Revenue Fund and administration costs are funded through the ministry's voted appropriations.

Descriptions of Appropriations—Continued

Ministry of Provincial Revenue—Continued

Tobacco Tax Amendment Act—Disbursements are provided to the Cowichan Tribes in respect of the Cowichan Tribes Agreement for tobacco tax (receipts) collected on their behalf. Administration costs are funded through the ministry's voted appropriations.

Tourism British Columbia (*Hotel Room Tax Act*)—Disbursements are provided by the province to Tourism British Columbia in respect of the *Tourism British Columbia Act* hotel room tax (receipts) collected on the corporation's behalf by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations.

Ministry of Public Safety and Solicitor General

Vote 34—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Corrections, Policing and Community Safety, Compliance and Consumer Services, Gaming Policy and Enforcement, Liquor Control and Licensing, and Executive and Support Services.

CORRECTIONS
Voted Appropriations Description: This sub–vote provides for the management of remanded and sentenced adult offenders in custody and in the community, immigration detainees, non–criminally charged intoxicated persons, and for planning and management of correctional programs. Electronic monitoring technology is used to assist in the supervision of parolees and offenders on conditional sentences. Transfers are provided for correctional services related to health, counselling, education, training, work programs, food services, attendance programs, and residential programs; development and evaluation of correctional programs; and Keep of Prisoners. Recoveries are received from the federal government for costs related to community programs and housing of federal inmates and immigration detainees; the Medical Services Plan for salaried and sessional medical services; the Vancouver Police Department for the provision of municipal lockup functions; community services required for the Drug Court; and external agencies for the holding of intoxicated persons.

POLICING AND COMMUNITY SAFETY
Voted Appropriations Description: This sub–vote provides for superintending law enforcement in the province, for providing victims of crime with services and benefits, and for assisting communities with community support and crime prevention programs, as well as for providing coroner services, province–wide emergency preparedness, security industry regulations, and other protective programs. Transfers are provided to: the Royal Canadian Mounted Police; the Organized Crime Agency of British Columbia; the Justice Institute of British Columbia (Police Academy); the federal government and other parties to enhance policing in the province; communities and organizations in the province for victim services and emergency preparedness; and individuals and service providers for assistance to victims of crime. Recoveries are received from the Insurance Corporation of British Columbia, the Vancouver Port Corporation, all levels of government, individuals and organizations covered by the *Criminal Records Review Act* and the *Victims of Crime Act* Special Account.

COMPLIANCE AND CONSUMER SERVICES
Voted Appropriations Description: This sub–vote provides for: the Office of the Superintendent of Motor Vehicles which administers programs relating to road safety; the administration and enforcement of commercial transport road safety programs and vehicle inspection and standards programs; the administration and enforcement of consumer legislation; residential tenancy information and landlord–tenant dispute resolution services; film and adult video classification services and licensing of theatres and distributors. Transfers are provided to foundations, agencies and societies providing services that complement ministry programs. Recoveries are received from the federal government for costs associated with the use of advanced technology for National Safety Code enforcement; from parties external to the ministry for services provided on their behalf; and pursuant to court and consent orders, for costs associated with investigations and consumer restitution.

GAMING POLICY AND ENFORCEMENT
Voted Appropriations Description: This sub–vote provides for the administration of gaming in the province, and includes the definition of policy and standards, the regulation and enforcement of legal gaming; the management of the province's gaming initiatives, and the distribution of gaming proceeds. Transfers may be made to eligible organizations, to host local governments where casinos are located; to eligible, successful destination casino proponents for Development Assistance Contributions; and to the Royal Canadian Mounted Police for law enforcement information. Recoveries are received from revenues paid into the Consolidated Revenue Fund by the British Columbia Lottery Corporation and from gaming registrants for the direct costs incurred in investigations.

LIQUOR CONTROL AND LICENSING
Voted Appropriation Description: This sub–vote provides for overall policy development, administration, licensing and inspections in support of the *Liquor Control and Licensing Act* and Regulations. Recoveries are received from licensing fees and permit charges.

Descriptions of Appropriations—Continued

Ministry of Public Safety and Solicitor General—Continued

EXECUTIVE AND SUPPORT SERVICES
Voted Appropriations Description: This sub–vote provides for the office of the Minister of Public Safety and Solicitor General including salaries, benefits, allowances and operating expenses of the Solicitor General and the minister's staff; secondary support and operations of the Ministry of Public Safety and Solicitor General, and centralized capital acquisitions for the ministry. Primary support services are provided by the Ministry of Attorney General and Minister Responsible for Treaty Negotiations. This sub–vote also provides for various agencies, boards and commissions under the jurisdiction of the Solicitor General.

Vote 35—Statutory Services

This vote provides for ministry programs and operations described in the voted appropriations under the core business Statutory Services.

STATUTORY SERVICES
Voted Appropriation Description: This sub–vote provides for the *Emergency Program Act* which provides for response and recovery to emergencies and disasters.

Statutory Appropriations Description: This statutory appropriation provides for the Forfeited Crime Proceeds Fund Special Account, the Inmate Work Program Special Account, and the *Victims of Crime Act* Special Account.

Statutory Accounts

PAYMENTS BASED ON CONTRIBUTIONS
This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Special Accounts

FORFEITED CRIME PROCEEDS FUND
This account was established by the Special Accounts Appropriation and *Control Act*, 1988 as amended by the *Attorney General Amendment Act*, 1989. The purpose of the account is to dispose of property forfeited from criminal offences in a manner which will facilitate the administration of criminal justice and law enforcement in the province. Revenue represents the disposition of forfeited proceeds of crimes. The Solicitor General will determine expenses to be made from the account, however, under the terms of a protocol agreement, expenses from previous years' revenues can be made only with the approval of the Minister of Finance.

No financing transactions are provided for under this account.

INMATE WORK PROGRAM
This account was created by the *Miscellaneous Statutes Amendment Act* (No. 2), 1987. The purpose of the account is to assist inmates in acquiring skills and to encourage them to develop good work habits.

Revenue represents proceeds from the sale of goods and services produced by inmates. Expenses are for supplies and costs directly related to the production and sale of goods and services within the Inmate Work Program. Administration costs are funded through voted appropriations.

VICTIMS OF CRIME ACT
This account was established by the *Victims of Crime Act*, 1995. The purpose of the account is to fund services to victims of crime as provided for in the Act. Revenue includes proceeds from a victim surcharge levy on fines from all provincial offences, both court–imposed fines and those which result in a violation ticket. Revenue also includes proceeds from the federal victim surcharge levy on offences imposed by the court under the Criminal Code of Canada. Expenses are to fund justice system obligations to victims of crime under the Act, including administration costs for both the Ministry of Attorney General and the Ministry of Public Safety and Solicitor General. Any remaining funds may be expended on initiatives which may benefit victims of crime.

No financing transactions are provided for under this account.

Descriptions of Appropriations—Continued

Ministry of Public Safety and Solicitor General—Continued

Loans, Investments and Other Requirements by Core Business

GAMING POLICY AND ENFORCEMENT
British Columbia Racing Commission (*Horse Racing Tax Act*)—Advances (disbursements) were provided to the British Columbia Racing Commission in respect of *Horse Racing Tax Act* taxes on wagering collected on the Commission's behalf by the Ministry of Finance. Administration costs for revenue collection were funded through the Ministry of Finance's voted appropriations, and corporate services and regulation of horse racing were provided by the Ministry of Public Safety and Solicitor General. In 2003/04, this tax will be replaced by a horse racing betting fee collected and distributed to the industry by the BC Lottery Corporation.

Ministry of Skills Development and Labour

Vote 36—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Skills Development and Employment Standards, Industrial Relations, Workers' Compensation, and Executive and Support Services.

SKILLS DEVELOPMENT AND EMPLOYMENT STANDARDS
Voted Appropriation Description: This sub–vote provides for direct operating costs for the overall direction, development and support of strategic plans for skills development and labour market services in the province. This sub–vote also provides for services promoting harmonious labour and employment relations including administration of the *Employment Standards Act* and support services to the Labour Relations Board. Recoveries are received for the costs of client education, investigations, ministry record searches, regulation of children in the workplace, and other sources.

INDUSTRIAL RELATIONS
Voted Appropriation Description: This sub–vote provides for the operation of the Labour Relations Board, an agency established under the Labour Relations Code to promote harmonious labour relations in British Columbia, and for other labour relations initiatives. This sub–vote also provides for the administration of some sections of the *Employment Standards Act*. Recoveries are received for the costs of adjudication and mediation services, appeals and from other sources.

WORKERS' COMPENSATION
Voted Appropriation Description: This sub–vote provides for the operations of the Workers' Compensation Appeal Tribunal, an independent agency established under the *Workers' Compensation Act* to hear appeals from decisions made by the Workers' Compensation Board and other matters, and for Compensation Advisory Services which provides information and advice to employers and workers respecting workers' compensation matters. This sub–vote also provides for windup costs of the Workers' Compensation Review Board. Costs associated with Workers' Compensation are fully recovered from the Accident Fund established pursuant to the *Workers' Compensation Act*, course fees, proceeds from the sale of manuals, and disposal of assets, and other sources.

EXECUTIVE AND SUPPORT SERVICES
Voted Appropriations Description: This sub–vote provides for the office of the Minister of Skills Development and Labour and includes salaries, benefits, allowances and operation expenses of the minister and the minister's staff. It provides for administration and executive direction of the ministry, including the deputy minister's office, policy and legislative services. Other administrative services, including financial, human resources, information systems, facilities management, and freedom of information and protection of privacy, are provided by the Ministry of Education. Transfers are provided to agencies and other organizations for the promotion of good employment relationships.

Statutory Accounts

PAYMENTS BASED ON CONTRIBUTIONS
This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Descriptions of Appropriations—Continued

Ministry of Sustainable Resource Management

Vote 37—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Sustainable Economic Development, Integrated Land and Resource Information, Sound Governance, Water Management, Property Assessment Services, and Executive and Support Services.

SUSTAINABLE ECONOMIC DEVELOPMENT
Voted Appropriation Description: This sub–vote provides for management and delivery of programs through regional offices and headquarter branches that support sustainable economic development of Crown land, water and other resources. This sub–vote also provides for strategic landscape/watershed land and resource use planning; developing guidelines and tools for strategic plans; and developing operational policy and conducting planning to support sustainable development of tourism and other resource–based sectors. Transfers are provided for activities concerned with sustainable economic development and land and resource use activities and processes. Costs are recovered for some program services from clients or from revenues collected by the ministry, other ministries, other levels of government, organizations, and individuals.

INTEGRATED LAND AND RESOURCE INFORMATION
Voted Appropriation Description: This sub–vote provides for the administration and delivery of programs that collect, record, manage and co–ordinate land, water and natural resource inventories and data. The sub–vote also provides decision support, base mapping and information management services and products in support of economic development, land–use planning and negotiations with First Nations. It also provides for developing and maintaining partnerships with other governments, industry, academia and other organizations related to information management. Transfers are provided for activities concerned with sustainable resource use and land–related activities and processes. Costs are recovered for some program services from clients or from revenues collected by the ministry, other ministries, other levels of government, organizations, and individuals.

SOUND GOVERNANCE
Voted Appropriation Description: This sub–vote provides corporate policy and legislation development associated with land and water activities, property assessment, and revenue (fees and licences). It also provides for the development and implementation of consultation and accommodation policies, and development of strategic land and resource policies for negotiations with First Nations. Further, the sub–vote provides for intergovernmental–affairs, service planning, evaluation and the development of a sustainable resource management framework to support decision–making. Transfers are provided for activities concerned with sustainable resource use and land–related activities and processes. Costs are recovered for some program services from clients or from revenues collected by the ministry, other ministries, other levels of government, organizations, and individuals.

PROPERTY ASSESSMENT SERVICES
Voted Appropriation Description: This sub–vote provides for the operating costs of the Property Assessment Review Panels and the Property Assessment Appeal Board including the fees and expenses of appointees. Recoveries are received from the British Columbia Assessment Authority or from organizations and individuals.

EXECUTIVE AND SUPPORT SERVICES
Voted Appropriations Description: This sub–vote provides for the office of the Minister of Sustainable Resource Management and includes salaries, benefits allowances and operating expenses of the minister, the minister's staff and the deputy minister's office. This sub–vote also provides for finance, administrative, personnel, information systems, information and privacy, special and corporate program co–ordination and trust fund management for ministry operations and programs. Under agreement, corporate services are provided to the Ministry of Water, Land and Air Protection, the Environmental Assessment Office and Land and Water British Columbia Inc. Transfers are provided for activities concerned with sustainable resource use and land–related activities and processes. Costs are recovered for some program services from clients or from revenues collected by the ministry, other ministries, other levels of government, organizations, and individuals.

Vote 38—Agricultural Land Commission

This vote provides for the operations described in the voted appropriations under the core business Agricultural Land Commission.

Descriptions of Appropriations—Continued

Ministry of Sustainable Resource Management—Continued

AGRICULTURAL LAND COMMISSION

Voted Appropriation Description: This sub–vote provides for the operation of the Agricultural Land Commission (formerly the Land Reserve Commission). Under the *Agricultural Land Commission Act*, the commission is responsible for preserving the scarce supply of agricultural land in the province through policies and programs that foster long–term sustainability and encourage farm businesses. The commission responds to the needs of farmers, landowners, applicants, local governments and others. A portion of fees for the applications made under the *Agricultural Land Commission Act* are retained by local governments for services provided in the application process.

Special Account

CROWN LAND SPECIAL ACCOUNT

This account was originally created as a fund by authority of Section 7 of the *Department of Housing Act*, 1973, was replaced by the Crown Land Fund effective July 31, 1979 pursuant to the *Ministry of Lands, Parks and Housing Act*, and was changed to a Special Account under the *Special Appropriations and Control Act*, 1982.

Revenue sources (net of direct costs) include land sales, land exchanges, land tenures, interest income, and sale of density allotments pursuant to community plans, and fees. Expenses have been restated to reflect the reallocation of program costs such as reporting, clean–up and Crown land servicing to the Ministry of Sustainable Resource Management and transfer to the Ministry of Water, Land and Air Protection of expenses relating to park land.

Receipts represent repayment of outstanding loans and deposits made on pending sales. Disbursements reflect recoverable disbursements associated with the acquisition, servicing, development and disposition of inventoried Crown land administered by Land and Water British Columbia Inc.

Ministry of Transportation

Vote 39—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Highway Operations, Transportation Improvements, Motor Carrier Regulation, Public Transportation, and Executive and Support Services.

HIGHWAY OPERATIONS

Voted Appropriations Description: This sub–vote provides for Maintenance, Asset Preservation and Traffic Operations; Inland Ferries; and Coquihalla Toll Administration. Major activities include: regional, district and headquarters operations support; avalanche control; rock slope stabilization; traffic operations; development approvals; pavement marking; road and bridge surfacing, rehabilitation, replacement, seismic retrofit, safety improvements and minor betterments; weigh scale operations; electrical installations, maintenance and infrastructure upgrades; payments to road and bridge maintenance contractors for the maintenance of highways, roads, bridge structures and tunnels; operation, maintenance and rehabilitation of inland ferries and ferry landings; and Coquihalla toll collection. Transfers are provided to various organizations in support of transportation–related activities. Recoveries are received from the BC Transportation Financing Authority and other parties external to the ministry for costs incurred, and works and services provided on their behalf.

TRANSPORTATION IMPROVEMENTS

Voted Appropriations Description: This sub–vote provides for Transportation Policy and Legislation; Planning, Engineering and Construction; and Partnerships. Major activities include: transportation, highway and corporate policy and the development of legislation; highway planning; capital program development and monitoring; highway corridor investment strategies; quality management; access management; the direction and management of projects; engineering, design, survey, construction, reconstruction, property acquisition and expropriation for provincial highways, roads, bridges, and tunnels; development and monitoring of public–private partnerships; and land base management. Transfers are provided to various organizations in support of transportation–related activities. Recoveries are received from the BC Transportation Financing Authority and other parties external to the ministry for costs incurred, and works and services provided on their behalf.

Descriptions of Appropriations—Continued

Ministry of Transportation—Continued

MOTOR CARRIER REGULATION
Voted Appropriations Description: This sub–vote provides for the Motor Carrier Commission and Motor Carrier Department. The Motor Carrier Commission is an independent body that regulates the province's commercial passenger industry (buses and taxis) pursuant to the *Motor Carrier Act*. The Commission, by delegation pursuant to the *Motor Vehicle Transport Act (Canada)* also issues licences for the inter–provincial and international road transport of passengers. The Motor Carrier Department carries out investigations associated with motor carrier licence applications; and in cooperation with other agencies, participates in various compliance activities including: road checks; investigation of complaints, and random audits of records of licensed motor carriers. Recoveries of costs are received from some participants in hearings before the Commission, and for some program services provided.

PUBLIC TRANSPORTATION
Voted Appropriations Description: This sub–vote provides for annual provincial government contributions toward costs incurred by British Columbia Transit and Rapid Transit Project 2000. These include operating transfers toward costs incurred for providing public passenger and transportation services, including transportation services for the disabled, in various communities throughout the province; and for debt servicing and the amortization of prepaid capital advances to both British Columbia Transit and Rapid Transit Project 2000. This sub–vote also provides for transfers under a coastal ferry services contract between the province and British Columbia Ferry Services Inc.

EXECUTIVE AND SUPPORT SERVICES
Voted Appropriations Description: This sub–vote provides for the minister's office; and corporate services, which includes the deputy minister's office, finance, administration, human resources, facilities management, information systems, service planning, reporting and performance measurement; and freedom of information, protection of privacy and records management. Transfers are provided to various organizations in support of transportation–related activities. Recoveries are received from parties external to the ministry for administrative services and materials provided.

Statutory Accounts

PAYMENTS BASED ON CONTRIBUTIONS
This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Prepaid Capital Advances by Core Business

PUBLIC TRANSPORTATION
Prepaid Capital Advances (British Columbia Transit)—Disbursements are provided for approved capital expenditures for selected public passenger transit services in communities around the province.

Prepaid Capital Advances (Rapid Transit Project 2000)—Disbursements are provided for approved rapid transit capital expenditures in the Lower Mainland, and for capitalized borrowing costs relating to Rapid Transit Project 2000 debt.

Ministry of Water, Land and Air Protection

Vote 40—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Environmental Protection, Environmental Stewardship, Park, Fish and Wildlife Recreation, and Executive and Support Services.

ENVIRONMENTAL PROTECTION
Voted Appropriation Description: This sub–vote provides for clean, healthy and safe water, land and air for all living things through programs including: administering and delivering the *Sustainable Environment Fund Act*, 1990; setting standards for, monitoring and reporting publicly on ambient air and water quality; leading the provincial response to climate change; reducing and removing contaminating toxins and waste; managing pesticide use and flood hazards; responding to high–risk environmental emergencies; and managing environmental laboratory services. Transfers are provided for activities concerned with access, protection and management of the environment. Costs related to the Sustainable Environment Fund are recovered from the Sustainable Environment Fund Special Account. Recoveries are received from other ministries, other levels of government, organizations and individuals for ministry services.

Descriptions of Appropriations—Continued

Ministry of Water, Land and Air Protection—Continued

Statutory Appropriation Description: This statutory appropriation provides for the Sustainable Environment Fund Special Account which is governed under the *Sustainable Environment Fund Act*.

ENVIRONMENTAL STEWARDSHIP
Voted Appropriation Description: This sub–vote provides for the management and conservation of the province's biodiversity, protection of species at risk, protection and restoration of watersheds, and the protection of fish and wildlife species and their habitats through programs including the protection, maintenance, and restoration of terrestrial and aquatic ecosystems; protection, rehabilitation and enhancement of fish, wildlife and their habitat; management of special areas including provincial parks; monitor and report on the state of provincial biodiversity; and enforcement, inspection and special investigations to deter violations that harm the environment. Transfers are provided for activities concerned with access, protection and management of the environment. Recoveries are received from other ministries, other levels of government, organizations and individuals for ministry services.

This core business also provides for the estimated capital cost of acquiring parks and protected lands, including the potential acquisition of Burns Bog.

PARK, FISH AND WILDLIFE RECREATION
Voted Appropriation Description: This sub–vote provides for diverse park, fish and wildlife outdoor recreational opportunities across the province through programs including the maintenance of the provincial park system which provides for day and overnight front country, backcountry and boating facilities and services; the management of hunting and angling activities and the provincial fish culture and stocking programs; and allocation of fish and wildlife resources for recreational and commercial use. Transfers are provided for activities concerned with access, protection and management of the environment. Recoveries are received from other ministries, other levels of government, organizations and from fees, licences and other charges collected from individuals for ministry services.

EXECUTIVE AND SUPPORT SERVICES
Voted Appropriations Description: This sub–vote provides for the office of the Minister of Water, Land and Air Protection, corporate business innovation including strategic planning, business review and planning, corporate policy development, co–ordination of legislation and intergovernmental relations, program evaluation, economic and regulatory impact analysis; the management and delivery of programs that report on public information on the state of environment and environmental trends. It provides for executive direction of the ministry and administrative support services including financial planning, human resources, communications, information systems and program audit. Transfers are provided for activities concerned with access, protection and management of the environment. Recoveries are received from other ministries, other levels of government, organizations and individuals for ministry services.

Special Account

SUSTAINABLE ENVIRONMENT FUND
This account was created by the *Sustainable Environment Fund Act*, 1990, and subsequent amendments. It provides for the protection of the air, land and water and for environmental renewal by preventing pollution, controlling pollutants and undertaking remediation activities through administration of the *Waste Management Act*, *Pesticide Control Act*, the *Environment Management Act*, and related regulations.

Revenue is derived from environmental levies, fees, licenses, and contributions from the federal government and other organizations and individuals.

Expenses represent a transfer from the Ministry Operations Vote of the Ministry of Water, Land and Air Protection for administration, the development of policies, legislation and regulations, standards and criteria for discharges and emissions; monitoring and understanding the receiving environment; education, and encouragement of activities to prevent pollution; waste reduction; laboratory services; air and water quality; the clean–up of contaminated sites; special waste management; soil and water remediation projects; and transfers to local governments, other organizations and individuals to assist in waste management, clean–up of contaminated sites and to support various environmental protection initiatives.

No financing transactions are provided for under this account.

Descriptions of Appropriations—Continued

Management of Public Funds and Debt

Vote 41—Management of Public Funds and Debt

This vote provides for the cost of managing public funds and debt resulting from borrowing activities to finance provincial operating and capital requirements; borrowing on behalf of government bodies under the fiscal agency loan program and under financial agreements; and borrowing for the provincial treasury revenue program and the warehouse program.

COST OF BORROWING FOR GOVERNMENT OPERATING AND CAPITAL FINANCING PURPOSES (NET OF RECOVERIES)
Voted Appropriations Description: This sub–vote provides for the cost of interest and all associated costs and fees on debt incurred or assumed for government operating purposes and for education, health facility and public transit capital financing purposes. Capital costs include approved construction of new buildings, renovations and improvements; bus and equipment purchases; and infrastructure for transit and rapid transit. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements, and revenue earned from sinking fund investments and prefunding operations, are offset against the related interest expenditure. Costs associated with the student loans program and capital borrowing for education and health facilities and transit projects are recovered from the debt servicing appropriations in the Ministries of Advanced Education, Education, Health Services and Transportation.

COST OF BORROWING FOR RELENDING TO GOVERNMENT BODIES (NET OF RECOVERIES)
Voted Appropriation Description: This sub–vote provides for the cost of interest on borrowings under the fiscal agency loan program, and all associated costs. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure, the remaining costs are fully recovered from government bodies.

COST OF FINANCIAL AGREEMENTS ENTERED INTO ON BEHALF OF GOVERNMENT BODIES (NET OF RECOVERIES)
Voted Appropriation Description: This sub–vote provides for the cost of financial agreements entered into by the government on behalf of government bodies and all associated costs. These agreements are in relation to borrowings of the government bodies that do not involve the provincial government, and to commodity derivatives. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure, the remaining costs are fully recovered from government bodies.

PROVINCIAL TREASURY REVENUE PROGRAM (NET OF RECOVERIES)
Voted Appropriation Description: This sub–vote provides for costs associated with special revenue programs. The programs are structured so that interest (and other earnings) on program assets exceed interest (and other payments) on program liabilities. Any profit or loss is transferred to the Provincial Treasury Revenue Special Account. Recoveries may be made from investment earnings of the Consolidated Revenue Fund. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure.

COST OF UNALLOCATED BORROWING UNDER THE WAREHOUSE BORROWING PROGRAM (NET OF RECOVERIES)
Voted Appropriation Description: This sub–vote provides for the costs associated with debt issued in advance of requirements. At the time of borrowing, the debt has not been allocated to the province or any government body. The program is structured so that interest (and other earnings) on program assets offsets interest (and other payments) on program liabilities. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure. There is no profit or loss associated with the program.

Other Appropriations

Vote 42—Contingencies (All Ministries) and New Programs (Minister of Finance)

This vote provides additional funding for items budgeted in other votes to accommodate the financial consequences of unanticipated and contingent events. Unanticipated events include developments during the year that could not be reasonably anticipated when the budget was prepared. Contingent events include developments that could be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where final costs are dependent on a pending decision by government or another party. This vote also provides for unanticipated events not budgeted in other votes, but which are consistent with the general purposes of those votes. This includes natural disasters, emergency relief and assistance for those in need. *Ex-gratia* payments are also provided for in this vote. In addition, this vote provides for the funding of new government programs.

Descriptions of Appropriations—Continued

Other Appropriations—Continued

Vote 43—Government Restructuring (All Ministries) (Minister of Finance)

This vote provides funding for costs associated with Voluntary Departure and Early Retirement Incentive programs, employee termination benefits and related severance costs, facility closure costs, costs to consolidate and relocate operations and other costs associated with the government's approved plan for restructuring.

Vote 44—BC Family Bonus (Minister of Finance)

This vote provides funding for payments to low income families with children. Recoveries are received from the federal government for the payment of Family Bonus to aboriginal families on reserves. A payment is made to Canada Customs and Revenue Agency for program administration.

Vote 45—Citizens' Assembly (Minister of Attorney General)

This vote provides for the operation of the Citizens' Assembly on Electoral Reform, which is to assess and make recommendations regarding the voting systems for provincial elections. The Citizens' Assembly is to consult with the public on this issue and report to government by the end of calendar year 2004.

Vote 46—Commissions on Collection of Public Funds and Allowances for Doubtful Revenue Accounts

This vote provides for the recognition of commissions paid for the collection of public funds and for allowances for doubtful collection of revenue accounts.

COMMISSIONS ON COLLECTION OF PUBLIC FUNDS
Ministry of Advanced Education
Ministry of Attorney General
Ministry of Community, Aboriginal and Women's Services
Ministry of Competition, Science and Enterprise
Ministry of Finance
Ministry of Health Services
Ministry of Human Resources
Ministry of Provincial Revenue
Ministry of Sustainable Resource Management
Ministry of Transportation
Ministry of Water, Land and Air Protection

Voted Appropriations Description: This sub–vote provides for the recognition of payments to or amounts withheld by parties on account of commissions and/or remunerations for services provided to the government relating to the administration, collection and management of revenue and accounts owed to the government as authorized under various statutes/regulations. This sub–vote also provides for collection costs incurred by the Loans Administration Branch, Ministry of Provincial Revenue and Legal Services Branch, Ministry of Attorney General.

ALLOWANCES FOR DOUBTFUL REVENUE ACCOUNTS
Ministry of Agriculture, Food and Fisheries
Ministry of Attorney General
Ministry of Community, Aboriginal and Women's Services
Ministry of Health Services
Ministry of Human Resources
Ministry of Provincial Revenue
Ministry of Sustainable Resource Management
Ministry of Transportation
Ministry of Water, Land and Air Protection

Voted Appropriations Description: This sub–vote provides for allowances for doubtful collection of revenue accounts owed to the government as authorized under various statutes/regulations.

RECOVERIES
Voted Appropriation Description: This sub–vote provides for recoveries that represent fees and commissions deducted from the gross amount of revenues and accounts collected on behalf of government, as authorized under various statutes and regulations, and allowances for doubtful collections for revenue accounts which are deducted from gross revenues.

Descriptions of Appropriations—Continued

Other Appropriations—Continued

Vote 47—Environmental Assessment Office (Minister of Sustainable Resource Management)

This vote provides for a neutral and publicly–accessible process for the assessment of environmental, economic, social, heritage and health effects of major project proposals in British Columbia. The Environmental Assessment Office provides the facilitation, coordination and resources for project assessments which include consultation with members of the public, interest groups, First Nations and/or other levels of government. Costs are recovered for some program services from other ministries, other levels of government, and organizations external to government.

Vote 48—Environmental Appeal Board and Forest Appeals Commission (Minister of Forests and Minister of Water, Land and Air Protection)

This vote provides for the operation, administrative and support services for the Environmental Appeal Board and the Forest Appeals Commission. Administrative costs for some appeals are recovered from the Ministry of Health Services. The Environmental Appeal Board hears appeals to decisions made under environmental legislation. This vote also provides for operation of the Forest Appeals Commission in meeting the requirements of Part 9 of the *Forest Practices Code of British Columbia Act*, including: hearing appeals under the Act; evaluating how the Act, regulations and standards are functioning; and recommending amendments. This vote further provides for the hearing of appeals by the Forest Appeals Commission under Part 12 of the *Forest Act* and Section 41 of the *Range Act*.

Vote 49—Forest Practices Board (Minister of Forests)

This vote provides for the operation of the Forest Practices Board in meeting the requirements of Part 8 of the *Forest Practices Code of British Columbia Act*, including independent audits and special investigations of forest practices, investigations of public complaints, and reviews of administrative decisions. This vote also provides for the operations of the Board relative to independent audits and investigations of public complaints on Nisga'a lands during the five–year transitional period.

Special Account

INSURANCE AND RISK MANAGEMENT (Minister of Finance)
This account was established by the *Financial Administration Amendment Act*, 1989, and provides insurance and/or risk management services to government bodies, ministries, public authorities, and classes of persons and public authorities designated by regulation. The account is administered by the Ministry of Finance.

Revenue and recoveries represent amounts paid into the account by or in respect of participants under agreements, and earnings of the account. Expenses represent the cost of services provided to or on behalf of participants, amounts required to be paid under regulation or amounts appropriated for that purpose. Revenues are received from government entities not included in the Consolidated Revenue Fund. Expenses are for administrative costs associated with risk management services; and costs related to agreements or arrangements for risk management services, purchases of insurance, and/or self–insurance services provided to government bodies, ministries, public authorities, persons, hospitals, health authorities, schools, colleges, and universities, and for investigation and settlement of claims. Recoveries are received from government entities and are netted against expenses.

BUILD BC SPECIAL ACCOUNT (Minister of Transportation)
This Special Account was established in 1993 by the *Build BC Act*. The purpose of the account is to provide for projects and initiatives that facilitate the expansion and diversification of the British Columbia economy in a manner consistent with the Act.

No financing transactions are provided for under this account.

Consolidated Revenue Fund Statement of Staff Utilization for the Fiscal Year Ended March 31, 2004

(Unaudited)

	Estimated [1]	Actual	Under (Over)
Legislation	300	300	0
Officers of the Legislature	211	178	33
Office of the Premier	312	263	49
Advanced Education	237	218	19
Agriculture, Food and Fisheries	329	298	31
Attorney General	3,486	3,481	5
Children and Family Development	4,274	4,186	88
Community, Aboriginal and Women's Services	799	773	26
Education	317	289	28
Energy and Mines	212	185	27
Finance	548	524	24
Forests	3,070	3,331	(261)
Health Services	2,734	2,825	(91)
Human Resources	2,310	2,290	20
Management Services	2,049	2,116	(67)
Provincial Revenue	988	917	71
Public Safety and Solicitor General	2,827	2,659	168
Skills Development and Labour	451	396	55
Small Business and Economic Development	149	126	23
Sustainable Resource Management	954	898	56
Transportation	1,385	1,323	62
Water, Land and Air Protection	998	1,004	(6)
Other Appropriations	109	104	5
	29,049	**28,684**	**365**

Staff utilization is the full time equivalent of the number of persons employed in the fiscal year whose salaries are paid directly by the Consolidated Revenue Fund.

[1] Estimated column reflects government reorganization throughout year.

Consolidated Revenue Fund
Schedule of Restructuring Exit and Other Restructuring Costs Allocated by Ministry
for the Fiscal Year Ended March 31, 2004
(In Thousands—Unaudited)

	Restructuring Exit Expense					Other Restructuring Expense							
	Salaries and Benefits	Operating Costs	Govern-ment Transfers	Other Expenses	Total Restruct-uring Exit Expense	Salaries and Benefits	Operating Costs	Govern-ment Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total Other Restruct-uring Expense	Total
	$	$	$	$	$	$	$	$	$	$	$	$	$
Legislation					0							0	0
Officers of the Legislature	1,136	84			1,220		445					445	1,665
Office of the Premier	344				344							0	344
Advanced Education	377	35			412	28	14					42	454
Agriculture, Food and Fisheries	738	4			742		24					24	766
Attorney General	4,813	1			4,814	31	667					698	5,512
Children and Family Development	8,717	8,382	156		17,255	146	1,989					2,135	19,390
Community, Aboriginal and Women's Services	2,228	3,668			5,896	98	223					321	6,217
Education	286				286		404					404	690
Energy and Mines	689	13			702		123					123	825
Finance	1,471	1			1,472	51	321					372	1,844
Forests	5,926	6,523			12,449	1,000	6,151					7,151	19,600
Health Planning					0							0	0
Health Services	3,031				3,031		127					127	3,158
Human Resources	8,103	661			8,764	480	1,451					1,931	10,695
Management Services	4,587	6			4,593	665	1,757		8			2,430	7,023
Provincial Revenue	1,152	131			1,283		402					402	1,685
Public Safety and Solicitor General	7,714	3,694	500		11,908		14,970					14,970	26,878
Skills Development and Labour	974				974	59	227					286	1,260
Small Business and Economic Development	1,744	6			1,750		66					66	1,816
Sustainable Resource Management	4,266	458			4,724	614	772					1,386	6,110
Transportation	3,587	3,182			6,769	26	1,394					1,420	8,189
Water, Land and Air Protection	3,494	798			4,292	125	3,552					3,677	7,969
Other Appropriations	166	45			211							0	211
Cross Government[1]	11,820	18,160			29,980	1,645	3,916					5,561	35,541
Expensed from Other Appropriations, Vote 43					0								
Government Restructuring	**77,363**	**45,852**	**656**	**0**	123,871	**4,968**	**38,995**	**0**	**8**	**0**	**0**	**43,971**	**167,842**
Expensed from Health Services, Vote 29					0								
Ministry Operations	**947**	**3,985**	**1,925**		6,857							**0**	**6,857**
	78,310	**49,837**	**2,581**	**0**	**130,728**	**4,968**	**38,995**	**0**	**8**	**0**	**0**	**43,971**	**174,699**

[1]Cross Government costs includes government-wide charges for enhanced pension eligibilty, lease buyouts and other transition costs not directly attributable to a ministry.

This schedule shows the restructuring exit and other restructuring expense allocated to the special offices, ministries and other appropriations to which they relate and the appropriations which funded the expense.

The restructuring exit expenses are non-recurring incremental expenses that provide no future benefit to the province, and are a direct result of the government restructuring plan. They are segregated according to Generally Accepted Accounting Principles (GAAP). The restructuring exit expense includes expenses of terminating operations, such as voluntary and involuntary staff exit costs, early retirement payments, closing costs of a facility and cost of lease cancellations.

Other restructuring expense includes changes to continuing operations, such as combining offices, relocating staff and retraining staff who will remain.

Schedule of Prepaid Capital Advances by Ministry for the Fiscal Year Ended March 31, 2004

(In Thousands—Unaudited)

	Total Appropriations			
Prepaid Capital Advances	Estimated	Other Authorizations	Total	Actual Disbursements
	$	$	$	$
Advanced Education	212,410		212,410	212,363
Education	195,000		195,000	138,978
Health Services	202,500		202,500	139,670
Transportation				
British Columbia Transit	4,050		4,050	3,600
Rapid Transit Project 2000	42,340		42,340	13,527
	656,300	**0**	**656,300**	**508,138**

Schedule of Other Financing Transactions by Ministry for the Fiscal Year Ended March 31, 2004

(In Thousands–Unaudited)

	Total Appropriations				
	Estimated Disburse-ments	Other Authoriz-ations	Total Appropr-iations	Actual Disburse-ments	Net Under (Over)
Loan, Investment and Other Requirements	$	$	$	$	$
Advanced Education					
British Columbia Student Loan Program	208,545		208,545	138,538	70,007
Agriculture, Food and Fisheries					
Crop Insurance Stabilization	3,000		3,000		3,000
Attorney General					
Interest on Trusts and Deposits	670	69	739	739	0
Treaty Settlement and Implementation Costs	17,589		17,589	9,361	8,228
Energy and Mines					
Columbia Basin Accord	50,000		50,000	50,000	0
Forests					
BC Timber Sales (Special Account)	34,610	11,004	45,614	45,614	0
Provincial Revenue					
International Fuel Tax Agreement (Motor Fuel Tax Act)	3,900		3,900	2,549	1,351
Land Tax Deferment Act	18,600	1,753	20,353	20,353	0
Provincial Home Acquisition (Special Account)	40		40	27	13
Sustainable Resource Management					
Crown Land Special Account	1,000		1,000		1,000
Transportation[1]					
BC Ferry Services		427,701	427,701	427,701	0
	337,954	**440,527**	**778,481**	**694,882**	**83,599**
Revenue Collected for, and Transferred to, Other Entities					
Energy and Mines					
Oil and Gas Commission Act	17,800	3,574	21,374	21,374	0
Provincial Revenue					
British Columbia Transit Act (Motor Fuel Tax)	8,000		8,000	7,743	257
Build BC Act (Motor Fuel and Social Service Taxes)	418,300		418,300	415,548	2,752
Greater Vancouver Transportation Authority Act (Motor Fuel and Social Services Taxes)	260,600		260,600	258,056	2,544
Rural Area Property Taxes	190,000		190,000	182,984	7,016
Tobacco Tax Amendment Act	2,200		2,200	1,809	391
Tourism British Columbia (Hotel Room Tax Act)	25,500		25,500	24,037	1,463
	922,400	**3,574**	**925,974**	**911,551**	**14,423**

[1]This was originally issued as a Fiscal Agency Loan to the British Columbia Ferry Corporation then transferred to a loan issued to BC Ferry Services Inc.

Schedule of Capital Financing Transactions by Classification for the Fiscal Year Ended March 31, 2004

(In Thousands—Unaudited)

	Total Appropriations		
	Estimated	Other Authorizations	Total
Special Offices and Ministries	$	$	$
Legislation	670	127	797
Officers of the Legislature	1,297		1,297
Office of the Premier	609		609
Advanced Education	2,570		2,570
Agriculture, Food and Fisheries	1,990		1,990
Attorney General	9,820	210	10,030
Children and Family Development	17,150		17,150
Community, Aboriginal and Women's Services	3,617		3,617
Education	5,129	938	6,067
Energy and Mines	660	137	797
Finance	5,876		5,876
Forests	15,690	480	16,170
Health Planning	600	(600)	0
Health Services	16,031	600	16,631
Human Resources	15,328		15,328
Management Services	58,665		58,665
Provincial Revenue	9,734		9,734
Public Safety and Solicitor General	7,430		7,430
Skills Development and Labour	3,512		3,512
Small Business and Economic Development	652	1,004	1,656
Sustainable Resource Management	8,342		8,342
Transportation	6,450		6,450
Water, Land and Air Protection	86,920		86,920
Other Appropriations			
Contingencies (All Ministries) and New Programs	30,000	(2,289)	27,711
Government Restructuring (All Ministries)	15,000		15,000
Environmental Assessment Office	103		103
Environmental Appeal Board and Forest Appeals Commission	45		45
Forest Practices Board	100		100
Insurance and Risk Management	670		670
	324,660	**607**	**325,267**
Breakdown of Other Authorizations—			
Legislation			
Statutory Appropriation — within Vote	127		
Attorney General			
Government Reorganization	210		
Education			
Contingencies (All Ministries) and New Programs	938		
Energy Mines			
Government Reorganization	(210)		
Contingencies (All Ministries) and New Programs	347		
Forests			
Statutory Appropriation — within Vote	480		
Health Planning			
Government Reorganization	(600)		
Health Services			
Government Reorganization	600		
Small Business and Economic Development			
Contingencies (All Ministries) and New Programs	1,004		
Contingencies (All Ministries) and New Programs	(2,289)		
	607		

Actual Capital Expenses by Classification

Land and Land Improvements $	Buildings $	Specialized Equipment $	Office Furniture and Equipment $	Vehicles $	Information Systems $	Tenant Improvements $	Total $
			668		129		797
					665		665
			4		424		428
			4		857		861
		279	36	33	460	75	883
		812	124	197	3,371	931	5,435
		87	65	358	4,928		5,438
		98	190		2,792	67	3,147
			47		6,020		6,067
		44	3		663	87	797
			199		3,116		3,315
	260	5,645	117	2,674	6,929	545	16,170
							0
		2,261	84	5,589	7,606		15,540
			2,789	6	2,708	124	5,627
		1,401	306	49	30,971	596	33,323
		5	33	108	5,795	185	6,126
		104	23	1,332	2,534	462	4,455
			10		729		739
		2	2		1,652		1,656
23	48	48	93	79	6,280		6,571
	100	3,551	55	103	1,648		5,457
48,545	53	741	9		396		49,744
							0
			1,102			9,708	10,810
			4		30		34
							0
					35		35
					376		376
48,568	**461**	**15,078**	**5,967**	**10,528**	**91,114**	**12,780**	**184,496**

Statutory Spending Authorities for Disbursements as at March 31, 2004

(In Thousands—Unaudited)

	Chapter	Section	Purpose	Amounts Accessed 2003/04	Amounts Accessed 2002/03
				$	$
Special Accounts					
BC–Alcan Northern Development Fund Act	chap. 3	sec. 5	Northern Development Fund		
Build BC Act	chap. 40	sec. 8	Build BC		
Correction Act	chap. 74	sec. 17(3)	Inmate Work Program	1,294	1,198
Financial Administration Act	chap. 138	sec. 30(5)	Insurance and Risk Management	4,083	
Financial Administration Act	chap. 138	sec. 48(3)	Provincial Treasury Operations		
Financial Administration Act	chap. 138	sec. 49(3)	Provincial Treasury Revenue		
Forest Act	chap. 157	sec. 109	BC Timber Sales Account	95,470	154,653
Grazing Enhancement Special Account Act	chap. 175	sec. 3(2)	Grazing Enhancement Fund		
Health Special Account Act	chap. 185	sec. 3	Health Special Account	147,260	144,595
Home Conversion and Leasehold Loan Act	chap. 192	sec. 17(1)	Provincial Home Acquisition		16
Home Purchase Assistance Act	chap. 195	sec. 17(1)	Provincial Home Acquisition		
Industry Training and Apprenticeship Act	chap. 50	sec. 8(3)	Industry Training and Apprenticeship Programs	54,177	77,371
Insurance for Crops Act	chap. 229	sec. 3	Crop Insurance Stabilization		
Livestock Protection Act	chap. 273	sec. 14	Livestock Protection	7	6
Medical and Health Care Services Special Account Act	chap. 284	sec. 4	Medical and Health Care Services		
Ministry of Lands, Parks and Housing Act	chap. 307	sec. 7(2)	Crown Land		5,094
Public Guardian and Trustee Act	chap. 390	sec. 21(2)	Public Guardian and Trustee of British Columbia	17,323	18,304
Purchasing Commission Act	chap. 392	sec. 21(3)	Purchasing Commission Working Capital Account		
South Moresby Implementation Account Act	chap. 435	sec. 4	South Moresby Forest Replacement	83	5
Special Accounts Appropriation and Control Act	chap. 436	sec. 4	First Citizens' Fund	3,928	3,259
Special Accounts Appropriation and Control Act	chap. 436	sec. 5	Forest Stand Management Fund	1,485	2,059
Special Accounts Appropriation and Control Act	chap. 436	sec. 7	Forfeited Crime Proceeds Fund		6,176
Special Accounts Appropriation and Control Act	chap. 436	sec. 6	Habitat Conservation Fund		
Special Accounts Appropriation and Control Act	chap. 436	sec. 8	Physical Fitness and Amateur Sports Fund	2,190	1,726
Special Accounts Appropriation and Control Act	chap. 436	sec. 9	Olympic Arts Fund	455	280
Sustainable Environment Fund Act	chap. 445	sec. 5	Sustainable Environment Fund	31,345	31,345
Unclaimed Property Act	chap. 48	sec. 7(4)	Unclaimed Property	50	7,499
University Endowment Land Act	chap. 469	sec. 18(1)	University Endowment Lands Administration	3,583	3,406
Vancouver Island Natural Gas Pipeline Act	chap. 474	secs. 4(1), 5(1), 6(2)	Vancouver Island Natural Gas Pipeline Assistance		934
Victims of Crime Act	chap. 478	sec. 9(4)	Victim Surcharge Special Account	7,000	6,954
Total Special Accounts				**369,733**	**464,880**

Statutory Spending Authorities for Disbursements
as at March 31, 2004
(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2003/04	Amounts Accessed 2002/03
Other Statutory Authorities					
Agricultural Land Commission Act	chap. 10	sec. 48	Expenses—commission		
Animal Disease Control Act	chap. 14	sec. 22	Administration expenses		
Auditor General Act	chap. 23	sec. 3	Expenses—Auditor General		
British Columbia Buildings Corporation Act	chap. 33	sec. 15(5)	Payment of guarantees		
British Columbia Buildings Corporation Act	chap. 33	sec. 16(3)	Guarantee for leases		
British Columbia Enterprise Corporation Act	chap. 35	sec. 6(3)	Payment of guarantees		
British Columbia Railway Finance Act	chap. 37	sec. 12(7)	Payment of guarantees		
British Columbia Transit Act	chap. 38	sec. 21(4)	Reimbursement—gasoline tax		
British Columbia Transit Act	chap. 38	sec. 27	Loans to the authority		
Build BC Act	chap. 40	secs. 19(1), (b),(ii),(iii)	Build BC initiatives		
Business Corporations Act	chap. 57	sec. 349(3)(b)	Recovery against dissolved companies assets		
Business Corporations Act	chap. 57	sec. 368(1)	Restoration of a company		
Capital Financing Authority Repeal and Debt Restructuring Act	chap. 6	sec. 3(3)	Debt servicing contributions		
Cattle (Horned) Act	chap. 44	sec. 7	Livestock improvement	22	11
Child, Youth and Family Advocacy Act	chap. 47	sec. 15(1)	Salary, expenses—Advocate		
Community Financial Services Act	chap. 61	sec. 3(2)(3)	To purchase shares in capital stock		
Constitution Act	chap. 66	sec. 57	Expenses—Legislative Assembly		
Corporation Capital Tax Act	chap. 73	sec. 30(1)	Refunds		
Criminal Injury Compensation Act	chap. 85	sec. 2,7	Compensation—family of victims of crimes		
Crown Proceeding Act	chap. 89	secs. 13,14	Payment of claims	5,591	
Election Act	chap. 106	sec. 11(1)	Elections		
Electoral Boundaries Commission Act	chap. 107	sec. 8	Commission expenses		
Emergency Program Act	chap. 111	sec. 16	Disasters and civil defence	70,506	
Environment, Lands and Parks Statutes Amendment Act	chap. 18	sec. 2(14.5)	Appeals		
Environment Management Act	chap. 118	sec. 6(1)	Environmental emergency		1
Escheat Act	chap. 120	sec. 13(2)	Estate disbursement		
Ferry Corporation Act	chap. 137	sec. 18(5)	Payment of guarantees		
Ferry Corporation Act	chap. 137	sec. 19(3)	Guarantee for leases		
Ferry Corporation Act	chap. 137	sec. 21(2)	Purchase of shares		
Financial Administration Act	chap. 138	sec. 21(2)	Extinguishment—debt		
Financial Administration Act	chap. 138	sec. 21(2)	Write off of assets and uncollectible debts		1,369

Statutory Spending Authorities for Disbursements as at March 31, 2004

(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2003/04 $	Amounts Accessed 2002/03 $
Financial Administration Act	chap. 138	sec. 21(2)	Payment of fee		
Financial Administration Act	chap. 138	sec. 21(2)	Refunds		
Financial Administration Act	chap. 138	sec. 21(2)	Remissions		
Financial Administration Act	chap. 138	sec. 21(2)	Loan Write-off		
Financial Administration Act	chap. 138	sec. 21(2)	Public debt expenses		
Financial Administration Act	chap. 138	sec. 21(2)	Special Warrants		
Financial Administration Act	chap. 138	sec. 21(2)	Collection Agency Commission		
Financial Administration Act	chap. 138	sec. 21(2)	Payments based on contributions		
Financial Administration Act	chap. 138	sec. 21(2)	Payments after fiscal year-end		
Financial Administration Act	chap. 138	sec. 20(1)	Interest on revenue refunds		2,476
Financial Administration Act	chap. 138	sec. 21(2)	Advances		
Financial Administration Act	chap. 138	sec. 21(2)	Administration of Investments	69	
Financial Administration Act	chap. 138	sec. 21(2)	Money not applied to be repaid		
Financial Administration Act	chap. 138	sec. 21(2)	Prepaid Capital Advance		
Financial Administration Act	chap. 138	sec. 21(2)	Power to invest		
Financial Administration Act	chap. 138	sec. 21(2)	Payment of indemnities		
Financial Administration Act	chap. 138	sec. 21(2)	Amortization of prepaid capital advances		
Financial Administration Act	chap. 138	sec. 21(2)	Compensation costs		
Financial Administration Act	chap. 138	sec. 21(2)	Payment of guarantee or indemnity		
Financial Administration Act	chap. 138	sec. 23(3)	Expenditure of estimated recoveries		
Financial Information Act	chap. 140	sec. 4(4)	Charges and fees of person conducting audit		
Financial Institutions Act	chap. 141	sec. 85(5)	Inactive deposits		
Fire Services Act	chap. 144	sec. 12	Remuneration—local assistant		
Fire Services Act	chap. 144	sec. 16(6)	Inquiry expenses		
Flood Relief Act	chap. 151	sec. 6	Flood costs		
Forest Practices Code of British Columbia Act	chap. 159	sec. 118(3)(c)	Management of Forest Resources		
Forest Practices Code of British Columbia Act	chap. 159	sec. 171	Firefighting	315,930	
Forestry Revitalization Act	chap. 17	sec. 9	Compensation for Harvesting Rights		200,000
Forestry Revitalization Act	chap. 17	sec. 10(4)	BC Forestry Revitalization Trust		75,000
Forest Renewal Act	chap. 160	sec. 11(4)	Stumpage revenue for Forest Renewal BC		
Fort Nelson Indian Reserve Minerals Revenue Sharing Act	chap. 16	sec. 7	Revenue Sharing Agreements		
Freedom of Information and Protection of Privacy Act	chap. 165	sec. 40(1)	Salary and expense of Commissioner		
Greenbelt Act	chap. 176	sec. 5(2)	Preservation of greenbelt land		
Home Owner Grant Act	chap. 194	sec. 14(2)	Home owner grant		
Horse Racing Tax Act	chap. 199	sec. 2(2)	Tax imposed on persons betting at racecourses		262
Hospital (Auxiliary) Act	chap. 201	sec. 3(3)	Reimbursement of recovered expenses		
Hospital District Act	chap. 202	sec. 39(4)	Payment of guarantees		
Hotel Room Tax Act	chap. 207	various	Refunds		1,449
Human Resource Facility Act	chap. 209	sec. 1	Grants—special homes and residences		

Statutory Spending Authorities for Disbursements as at March 31, 2004

(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2003/04	Amounts Accessed 2002/03
				$	$
Hydro and Power Authority Privatization Act	chap. 213	sec. 21(3)	Claim of Liability		
Income Tax Act	chap. 215	sec. 78	Administration expenses		
Indian Cut-off Lands Disputes Act	chap. 218	sec. 5	Payment of claims		
Inquiry Act	chap. 224	sec. 18	Commission expenses		
Insurance Corporation Act	chap. 228	sec. 28	Excess liabilities paid to corporations		
Insurance Premium Tax Act	chap. 222	sec. 15(1)	Reimbursement of overpayment		
International Financial Business (Tax Refund) Act	chap. 235	sec. 5(1)	Refunds		
Land Tax Deferment Act	chap. 249	sec. 15(1)	Payment of taxes deferred	1,753	236
Land Title Act	chap. 250	sec. 306	Assurance Fund		
Legislative Assembly Allowances and Pension Act	chap. 257	secs. 13,31	Expenses—Legislative Assembly		
Legislative Assembly Management Committee Act	chap. 258	sec. 6.1	Expenses—Legislative Management Committee	127	
Legislative Procedure Review Act	chap. 261	sec. 8	Expenses—review		
Liquor Distribution Act	chap. 268	sec. 20(2)	Collection at customs		
Livestock Act	chap. 270	sec. 10	Reimbursement of keeper (recoverable)		
Local Government Act	chap. 323	sec. 9(2)(c)	Procedure and costs for vote on incorporation		
Local Government Act	chap. 323	sec. 23(1)	Transfer of Provincial tax money		
Local Government Grants Act	chap. 275	sec. 4(2)	To satisfy conditional grant liabilities		
Local Services Act	chap. 276	sec. 6	Advancing Money Required (Recoverable)		
Logging Tax Act	chap. 277	sec. 21(1)	Reimbursement of overpayment		
Members' Conflict of Interest Act	chap. 287	sec. 24	Commissioner's conflict of interest		
Mineral Land Tax Act	chap. 290	sec. 16(1)	Refunds		
Mines Act	chap. 293	sec. 17(2)	Mine improvement		61
Miscellaneous Statutes Amendment Act (No.3) 1997	chap. 29	sec. 31	Legislative Assembly Management Committee		
Motor Fuel Tax Act	chap. 317	various	Refunds		28,455
Motor Vehicle Act	chap. 318	sec. 104.8	Motor Vehicle Impoundment Refunds		70
Municipal Aid Act	chap. 324	sec. 2	Improvements		
Muskwa-Kechika Management Act	chap. 38	sec. 18(1)(a)	Contributions		
Natural Gas Price Act	chap. 329	sec. 3(a)	Recovery of penalty		
Oil and Gas Commission Act	chap. 38	sec. 23	Payment of fees	3,574	2,799
Ombudsman Act	chap. 340	sec. 4	Expenses—Ombudsman		
Pension Agreement Act	chap. 351	sec. 6	Payment of liabilities		
Petroleum and Natural Gas Act	chap. 361	sec. 123(2)	Safeguarding dangerous operations		
Police Act	chap. 367	sec. 11(3)	Ministerial Liability		
Police Act	chap. 367	sec. 38(3)	Emergency Situation—expenses		
Property Tax Transfer Act	chap. 378	various	Refunds		
Provincial Court Act	chap. 379	sec. 9(7)	Part time salary—Judges		
Provincial Court Act	chap. 379	sec. 12(1)	Salary and expenses—Judges		
Provincial Court Act	chap. 379	sec. 13(16)	Compensation advisory committee		

Statutory Spending Authorities for Disbursements
as at March 31, 2004
(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2003/04	Amounts Accessed 2002/03
				$	$
Provincial Court Act	chap. 379	sec. 27(4)	Inquiry legal counsel		
Public Service Benefit Plan Act	chap. 386	sec. 5	Expenses related to contracts		
Public Works Agreement Act	chap. 391	sec. 3	Administration expenses		
Queen's Printer Act	chap. 394	sec. 11(2)	Business losses		
Recall and Initiative Act	chap. 398	sec. 173	Administrative costs	259	
Referendum Act	chap. 400	sec. 7	Administration expenses		
Resort Municipality of Whistler Act	chap. 407	sec. 21	Administration expenses		
Riverbank Protection Act	chap. 408	sec. 12	Report preparation expenses		
School Act	chap. 412	sec. 153(3)	Provincial repayments to board		
School Act	chap. 412	sec. 137(4)	School Referendum Tax—Rural Area		
Shelter Aid for Elderly Renters Act	chap. 424	sec. 3	Payment for rental assistance		
Social Service Tax Act	chap. 441	various	Refunds		
Special Accounts Appropriation and Control Act	chap. 436	sec. 4 (3)	First Citizens' Fund	9,000	9,000
Special Accounts Appropriation and Control Act	chap. 436	sec. 8 (2)	Physical Fitness and Amateur Sports Fund	5,500	5,500
Special Accounts Appropriation and Control Act	chap. 436	sec. 9 (2)	Olympic Arts Fund	5,000	5,000
Special Appropriations Act	chap. 437	sec. 1(1)	Barkerville Historic Park		
Special Appropriations Act	chap. 437	sec. 2(1)	Downtown Revitalization		
Special Appropriations Act	chap. 437	sec. 3(1)	Prevention of drug, alcohol and cigarette abuse		
Special Appropriations Act	chap. 437	sec. 4(1)	Forest, range and recreation resources		
Special Appropriations Act	chap. 437	sec. 5(1)	Provincial Computerization of Libraries		
Special Appropriations Act	chap. 437	sec. 6	Urban Transit		
Statute Uniformity Act	chap. 441	sec. 4	Travel and personal expenses of board		
Taxation (Rural Area) Act	chap. 448	various	Refunds		
Tobacco Tax Act	chap. 452	sec. 43(2)	Collection at Customs and Postal		489
Tourism British Columbia Act	chap. 13	sec. 13(1)	Hotel Room Tax Revenue		
Vancouver Island Natural Gas Pipeline Act	chap. 474	sec. 4(2), 6(2)	Agreement Settlement		
Waste Management Act	chap. 482	sec. 28.4(6)	Remediation services		
Water Act	chap. 483	sec. 37(3)	Removal of Works		
Total Other				**417,331**	**332,178**

Note: Any transfers to the General Account from Special Accounts and Special Funds have been eliminated from this schedule.